

SHMATKOVSKA Tatjana O. ESSENCE AND VALUE OF AUTOMATION OF ACCOUNTING AND ANALYTICAL PROCESS IN SYSTEM MANAGEMENT BY ENTERPRISES OF THE RESTAURANT BUSINESS / Tatjana O. SHMATKOVSKA // ЕЛЕКТРОННЕ НАУКОВЕ ФАХОВЕ ВИДАННЯ МІЖНАРОДНИЙ НАУКОВО-ПРАКТИЧНИЙ ЖУРНАЛ «Фінансовий простір» ISSN 2304-1692. – 2015. - № 1 (17). – С. 263 – 266.

UDC 657.471.11

JEL CLASSIFICATION: M11, M19, M21, M41

ESSENCE AND VALUE OF AUTOMATION OF ACCOUNTING AND ANALYTICAL PROCESS IN SYSTEM MANAGEMENT BY ENTERPRISES OF THE RESTAURANT BUSINESS

Tatyana O. Shmatkovska

Ph.D. in Economics, Associate Professor of Department of accounting and audit, Lesya Ukrainka Eastern European National University (Lutsk)

E-mail: 7tresure@ukr.net

The summary. The article deals with the essence of automation of accounting and analytical process that considered in control system by the enterprise restaurant complex. The article says about the value of automation of accounting and analytical process for the enterprises of restaurants and catering enterprises. It is determined the basic advantages of the most effective software on automation of accounting and analytical activity in the current economic conditions.

Key words: the restaurant business enterprise, automation, management decisions, software, innovation, "front office", "back office".

Тетяна Олександрівна Шматковська

к.е.н., доцент кафедри обліку і аудиту,

Східноєвропейський національний університет імені Лесі Українки (м. Луцьк)

СУТНІСТЬ ТА ЗНАЧЕННЯ АВТОМАТИЗАЦІЇ ОБЛІКОВО-АНАЛІТИЧНОГО ПРОЦЕСУ В СИСТЕМІ УПРАВЛІННЯ ПІДПРИЄМСТВАМИ РЕСТОРАННОГО БІЗНЕСУ

Анотація. У статті розглянуто сутність автоматизації обліково-аналітичного процесу в системі управління підприємствами ресторанного бізнесу. Розкрито значення автоматизації обліково-аналітичної діяльності на підприємствах ресторанного

господарства. Означено переваги у застосуванні найбільш дієвих програмних продуктів щодо автоматизації обліково-аналітичної діяльності підприємства в нинішніх умовах господарювання.

Ключові слова: підприємство ресторанного господарства, автоматизація, управлінські рішення, програмні продукти, інновації, “фронт-офіс”, “бек-офіс”.

Татьяна Александровна Шматковская

к.э.н., доцент кафедры учета и аудита,

Восточноевропейский национальный университет имени Леси Украинки (г. Луцк)

СУЩНОСТЬ И ЗНАЧЕНИЕ АВТОМАТИЗАЦИИ УЧЕТНО-АНАЛИТИЧЕСКОГО ПРОЦЕССА В СИСТЕМЕ УПРАВЛЕНИЯ ПРЕДПРИЯТИЯМИ РЕСТОРАННОГО БИЗНЕСА

Аннотация. В статье рассмотрены сущность автоматизации учетно-аналитического процесса в системе управления предприятиями ресторанного бизнеса. Раскрыто значение автоматизации учетно-аналитической деятельности на предприятиях ресторанного хозяйства. Приведены преимущества в использовании наиболее действенных программных продуктов для автоматизации учетно-аналитической системы предприятия в современных условиях ведения хозяйственной деятельности.

Ключевые слова: предприятие ресторанного хозяйства, автоматизация, управленческие решения, программные продукты, инновации, “фронт-офис”, “бэк-офис”.

The problem and its connection with scientific and practical tasks. Industry of restaurant economy always gets the growing popularity which causes rapid increase of competition within the study area. In this situation, for successful business in this field and to provide sufficient competitive advantage seems to be necessary to carry out the evaluation procedure and the value of automation of accounting and analytical process, that, in our opinion, in a result will contribute to the increase in the level of to better service at the enterprises of restaurant complex.

Research and publications analysis. Problems of automation of the functioning of the institutions of restaurant industry is the subject of scientific review in the works by: G. Kis, Z. Pavliv, S. V. Bondarenko, F. F. Butinc [10],

Y. O. Nefedov, V. V. Arkhipov [3], L. M. Mostova, O. V. Novikova, V. P. Zavgorodniy [12], M. P. Mal's'ka and many others.

However, the problematic question of choice of software for the enterprises of restaurant complex, which would fully correspond of features and specifics of their software process management.

The goal of the article. The purpose of the publication is the disclosure of the value of automation in enterprises of restaurant complex outlining the advantages and disadvantages of the introduction of advanced software products to automate on accounting and analytical process in the realities of the present.

Presentation of the material and results. For today, the proportion of establishments catering to the services market is growing pretty rapidly, which leads to increasing competitive activity on the enterprises of restaurant complex. Exactly, the competition serves as a push for institutions restaurant industry in terms of increasing their service and exposure of their reserves to reduce (optimization) the costs of manage. We believe that one of the most effective ways to of improvement of functioning and increase their effectiveness in the restaurant business are innovation, implementation of which is able to bring the business to the market for conducting (leading) position. We believe that one of the most effective ways to use the elements of this innovative product is the use of automated software systems and information systems to provide the automation of work of the institution. It is necessary to mark that the nature of sales restaurant economy differs from the enterprises of food industry and retailers, as here, along with the sale of goods, held its consumption, as well as providing population-related services. That is the restaurant complex is combining production and trade activity, which causes the formation of specific automation of accounting and analytical activities on them.

The domestic and foreign market of software products, offers quite a substantial number of applications for the automation of activity of enterprises of restaurant business, that are virtually identical to the functional possibilities. We are bring description of the most common software products that provide the implementation of process automation of the accounting and analytical activities of enterprises of complex (table 1).

One of substantial elements that characterize the specificity of activity of the business is that the restaurant business calculation-cash machines perform fiscal function, being the main tool for calculations with consumers and tax authorities and it serving as an indicator of control over observance of the correctness of the payment of taxes [11].

It is important that the management of the restaurant for making a successful and effective management decisions need to have current information in terms of the basic stages of the process of implementation of the economic activity of this institution, including the:

- the movement of raw materials and goods in stock;
- receipt of products;
- settlements with suppliers and contractors;
- output products in the craft and its realization in the halls of the end consumer.

Table 1

Description of software products for automation of accounting and analytical process at enterprises of restaurant business*

Name of the software	
Description of the software	Advantages in the functioning
"1C: public catering for Ukraine"	
The program was developed based on the "1C: Accounting 8 for Ukraine" is designed for any type of restaurants, bars, canteens and cafes. A account process is underway, taking into account peculiarities of the activity of enterprises of public catering.	<ul style="list-style-type: none"> * Accounting inventories; * Accounting trade margin; * Accounting and Reporting; * Calculation on the menu.
"Parus – Restoran"	
Allows you to automate jobs attendants, accountant, which provides upgrading of service of customers.	<ul style="list-style-type: none"> * Calculation dishes; * Simple GUI; * Works with different hardware; * Accounting supplies; * Availability of information on products.
System "ISOFT-Restaurant»	
Technology of touch screen is used, allows for easy and intuitive user interface. Provides possibility of analysis of activity of enterprise.	<ul style="list-style-type: none"> * Provides accounting and inventory control; * Speeds up customer service; * Operates independently without integration with commercial equipment.

* Source. Generalized on the basis of: [4, 6, 7].

The restaurants and cafes along with commercial operation room automation is functioning to the following departments: warehouses, the kitchens, the accounting sector, as well as the activities of workers in system analysis and control [10, 267].

The software for automation of commercial and industrial activity of establishments of restaurant complex and accounting analytical process accepted conditionally divide into two global modules: "front-office" and "back-office", which interact to provide a comprehensive automation of the abovementioned areas of functioning enterprises [8].

The "front-office" used to account for implementation in the commercial operation room. Under these conditions, information on progress comes into the overall system. With full automation of activity of restaurant automation system works in the commercial operation room that linked to the registration system "back office". Together they provide a comprehensive automation of the accounting and analytical component of the activity of the enterprises of the studied complex. In the prevailing conditions, when making meals in order is automatic printout of his kitchen and bar service, and at closing of the order the cash machine prints a check.

It should be noted that in the restaurant business decided to allocate two dominant part of management process – management of commercial room and warehouse management.

Thus for realization of successful leadership of the enterprise need to track not only of income, but also the possible losses. Automated program management activities of enterprises of restaurant complex is including for the organization of work of internal divisions and allows to control:

- the entire motion path products - from receipt, preparation of semi-finished products, to their sale to the final consumer;
- availability of the raw material of any unit, the availability of products in the warehouse and in industrial workshops;
- timely receipt of information on the necessity of replenishment of inventory.

The automated system allows at any moment to obtain detailed information about the availability in each of the subsections of the semi-finished product or the

finished dishes. In addition, it provides the ability to avoid mistakes when ordering products, obtain information about the availability of products in stock, analysis of purchases [5].

Support the view that such a system is a data bank on the basis of which a guide to decision making can get current information about the status of each point of accounting at the company.

While working in the cash program for the restaurant is as follows: the waiter at the cash register terminal generates orders for consumer records via keyboard or touchscreen custom-made dishes. On the printers installed on production and service-bar is automatically printed receipt which indicating the number of the table and the name of the waiter, who gave the order. After this check waiter gets ready meals from the kitchen and products with bar service [9].

It is important that at the same time on one terminal can operate multiple waiters. For the calculation of the visitors a waiter prints account. In case the visitor has a discount or payment card, the waiter registers it and the customer will automatically receive a discount. The cashier takes money from a waiter and issue sales receipt. Restaurant Manager has the ability to oversee all orders. Of course only the manager confirms rejection, return, and provides discounts [2].

As a result of these actions, minimizes the probability of no documented receipt of ready meals by visitors and increases the speed of their service.

Conclusions and directions for further research. Application of the integrated automation system of restaurant in general and management of its function of its departments can improve accounting and control in all areas of accounting and analytical process, and increases the level and speed of providing specialized services. However, the automation of the accounting and analytical activity at the enterprise helps to speed up workflow, to ensure an adequate level of control in the warehouses and the procedure on the part of the whole. In conclusion note that the realities of our time, especially in big cities, automating of the accounting and analytical work enterprises of restaurant complex in terms of providing the proper level of their management is a necessary decision that will shape the prerequisites for a successful exiting and consolidate the leading positions in the market ahead of

competitors and further rapid development and increasing the efficiency of operation.

Список використаних джерел

1. 1С : Общепит для Украины [Електронний ресурс]. – Режим доступу з: URL : http://rarus.com.ua/restor_bus/1c_obshchepit_ukraina/. – Назва з екрана.
2. ISOFT Ресторан – решение Ваших проблем [Електронний ресурс]. – Режим доступу з: URL : <http://pro-business.kz/avtomatizatsiya-biznesa/>. – Назва з екрана.
3. Архіпов В. В. Організація ресторанного господарства / В. В. Архіпов. – К. : Центр учбової літератури ; Фірма «Інкос», 2007. – 280 с.
4. Бутинець Ф. Ф. Інформаційні системи бухгалтерського обліку / Ф. Ф. Бутинець, С. В. Іваненко. – Житомир : ЖІТІ, 1997. – с. 485.
5. Завгородний В. П. Автоматизація бухгалтерського учета, контролю, анализа и аудита / В. П. Завгородний. – К. : А.С.К., 1998. - 768 с.
6. Значення автоматизованих інформаційних систем в управлінській діяльності закладів ресторанного господарства [Електронний ресурс]. – Режим доступу з: URL : http://www.rusnauka.com/29_DWS_2012/Informatica/3_120113.doc.htm. – Назва з екрана.
7. Організація застосування автоматизованих систем обліку виробництва та реалізації продукції ресторанного господарства [Електронний ресурс]. – Режим доступу з: URL : <http://mobile.pidruchniki.com/1081080643439>. – Назва з екрана.
8. Програмний комплекс "Парус – Ресторан" [Електронний ресурс]. – Режим доступу з: URL : <http://www.parus.ua/ua/169/>. – Назва з екрана.
9. Сучасний стан та проблеми автоматизації бухгалтерського обліку на підприємствах України [Електронний ресурс]. – Режим доступу з: URL <http://www.kpi.kharkov.ua/archive>. – Назва з екрана.
10. Сучасні системи автоматизації управління готельно-ресторанного бізнесу України [Електронний ресурс]. – Режим доступу з: URL <http://dspace.nbu.gov.ua/bitstream/handle/123456789/19510/09>. – Назва з екрана.
11. Федосова К. С. Сучасні інформаційні технології у готельному і ресторанному бізнесі / К.С. Федосова, Л. М. Тележенко. – Одеса : Видавництво “ТЕС”, 2010. – 264 с.
12. Цюцяк А. Л. Організація обліково-аналітичного процесу підприємств ресторанного господарства в умовах автоматизованої обробки інформації [Текст] / А. Л. Цюцяк // Вісник Хмельницького національного університету. – 2012. - № 1. – С. 512.

References

1. 1S: Obschepit dlia Ukrainy [1S: Food service for Ukraine]. [ONLINE] Available at : URL : http://rarus.com.ua/restor_bus/1c_obshchepit_ukraina/.
2. ISOFT restoran – reshenie Vashich problem [Restaurant – solution of your problems]. [ONLINE] Available at : URL : <http://pro-business.kz/avtomatizatsiya-biznesa/>.

3. Arkhipov V. V. (2007) Organizatsia restorannogo gospodarstva [The organization of restaurant business]. K.: Tsentr uchbovoi literatury.
4. Butinets F. F., Ivanenko S. V. (1997) Informatsiyni systemy buhgalterskogo obliku [Information systems of accounting]. Zhytomyr: ZHITI.
5. Zavgorodniy V. P. (1998) Avtomatyzatsia buhgalterskogo ucheta, kontroliia, analiza i audita [Automation of accounting, monitoring, analysis and audit]. K.: "A. S. K."
6. Znachennia avtomatizovanykh informatsiynykh system v upravlinskiy diyalnosti zakladiv restorannogo gospodarstva [The organization of application the automated systems of production and sales of the restaurant business]. [ONLINE] Available at : URL :http://www.rusnauka.com/29_DWS_2012/Informatica/3_120113.doc.htm.
7. Organizatsia zastosuvannia avtomatyzovanykh system obliku vyrobnytstva ta realizatsii produktsii restorannogo gospodarstva [Organization of use the automated systems in accounting production and sales of restaurant business]. [ONLINE] Available at : URL : <http://mobile.pidruchniki.com/1081080643439>.
8. Programnyi kompleks "Parus – Restoran" [The software complex "Sail-Restaurant"]. [ONLINE] Available at : URL : <http://www.parus.ua/ua/169/>.
9. Suchasnyi stan ta problemy avtomatyzatsii buhgalterskogo obliku na pidpryemstvakh Ukrainy [The current state and the problems of automation of accounting on the Ukrainian enterprises]. [ONLINE] Available at : URL <http://www.kpi.kharkov.ua/archive>.
10. Suchasni systemy avtomatyzatsii upravlinnia gotelno-restorannogo biznesy Ukrainy [Modern systems of automation of management in the hotel and restaurant business of Ukraine]. [ONLINE] Available at : URL <http://dspace.nbu.gov.ua/bitstream/handle/123456789/19510/09>.
11. Fedosova K. S., Teleghenko L. M. (2010) Suchasni informatsiyni tehnologii u gotelnomu i restorannomu biznesi [Modern informational technology in the hotel and restaurant business]. Odessa: "TES"
12. Tsiutsiak A. L. (2012) Organizatsia oblikovo-analitychnogo protsesy pidpryemstv restorannogo gospodarstva v umovakh avtomatyzovanoi obrobky informatsii [Organization of accounting and analytical processes at the enterprises of restaurant business in the conditions of automated processing of information]. Visnyk Khmelnytskogo natsionalnogo universitetu. Vol. 1, 512.