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Матеріали друкуються в авторській редакції. Максимально зменшено втручання в обсяг та структуру матеріалів. Редакційна колегія не несе відповідальності за достовірність статистичної та іншої інформації, що надана в рукописах.

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ТА ПЕРСПЕКТИВИ РОЗВИТКУ ВІТЧИЗНЯНОЇ
СИСТЕМИ ОБЛІКУ**

Juliane Hillmann,
Institut für Sprachen, Kassel, Deutschland
juliane.hillmann@hotmail.de
Iuliia Ialovetska,
Universität für Wirtschaft und Handel, Poltava, Ukraine,
iuliia.ialovetska@gmail.com

**DEUTSCHE ERFAHRUNG BEIM AUFBAU VON
BUCHHALTUNGSSYSTEMEN IM BEREICH
PERSONALMANAGEMENT**

Die Entwicklung von innovativem Denken junger Menschen ist abhängig von den Aktivitäten der Hochschulen. Daher ist aktuell nicht nur die Frage nach der Qualität der Bildungsmaßnahmen, sondern auch nach der Anschaulichkeit und des Praxisbezuges für die Studenten. Es ist für die Ukraine und für Deutschland wichtig.

Für das Personalmanagement benötigt man relevante Informationen. Im Institut für Sprachen (Kassel, Deutschland) ist Information traditionell im Buchhaltungssystem angelegt. Die Information ist echt, planbar und vorhersehbar. Im Bericht geht es um das Wesen der Begriffe «Information», «Information Systems», «Information Management», «Controlling».

Ein Teil der Verwaltung des Instituts für Sprachen (Kassel, Deutschland) ist das Buchhaltungssystem. Seine wichtigste Aufgabe ist es, Informationen über die Arbeit der wissenschaftlichen und pädagogischen Mitarbeiter (einschließlich ihrer Quantität und Qualität) und dem entsprechenden Gehalt zu bieten. Dazu kommen Informationen von anderen Abteilungen, die die Mitarbeiter motivieren sollen. Die Arbeitskosten sind ein wichtiger Bestandteil der Ausbildungskosten. Sie sind besonderer Gegenstand der internen Kontrolle.

Der Bericht zeigt Ansätze für die Berechnung bestimmter Arten von Bildungsleistungen und gibt Informationen über die Personalkosten in den analytischen Berechnungen. Abschließend wird die Bedeutung der Buchhaltungsinformationen im Personalmanagement betont.

Candida Johnson,
Holyoke Community College, USA,
profecandid@aol.com
Varvara Chernukha,
Poltava University of Economics and Trade, Poltava,
varvarachernukha@yahoo.com

ON THE WAY TO MARKET ECONOMY

With market economy transactions and international accounting practices managers in all types of organizations rely heavily on managerial accounting information for decision making, planning, and control. The goal of the course Managerial Accounting is to acquaint students of management with the fundamentals of managerial accounting. The emphasis throughout the course is on using accounting information in managing an organization.

With this in mind, Poltava University of Economics and Trade /PUET/ offers courses in English in almost every subject area for students majoring in International Economics and International Management. Students mix courses from several faculty and acquire interdisciplinary skills. The textbooks Principles of Accounting and Financial & Managerial Accounting by B. Needles, M. Powers, Sh. Mills, H. Anderson and Managerial Accounting by R. Hilton are preferred by the students who use English as the medium of study.

Each topic is built around one major illustration, in which all aspects of the issue's coverage are addressed. The illustrations are used consistently throughout the course, allowing students to gain a deeper understanding of all dimensions of the topic. Each illustration has a management case flavor, with enough descriptive background to involve students in the scenario. These illustrations are built around realistic situations with plausible decisions and believable people, they are usually based on real-world companies and situations. The descriptions of actual managerial-accounting practices of real-world organizations help students learn managerial accounting and gain an appreciation for its importance.

In answer to the demand for a more sophisticated skill set in this course contains Skills Development cases and Financial and Managerial Reporting and Analysis cases, usually based on real world situations. All of these cases require critical thinking, and communication skills in the form of writing. Students practice good business communication skills by writing a memorandum reporting results and

explaining recommendations. In addition, all cases are suitable for the development of interpersonal skills through group activities.

Each Skills Development assignment has a specific purpose:

Conceptual Analysis designed so a written solution is appropriate. These short cases address conceptual accounting issues and are based on real companies and situations.

Ethical Dilemma is based on a real company, in which students must address an ethical dilemma directly related to the content of a contemporary issue.

Decision -Making Practice is in the role of a decision maker. Students are asked to extract relevant data from a case, make computations as necessary, and arrive at a decision. The decision maker may be a manager, an investor, an analyst, or a creditor.

Research Activity incorporates exercises to enhance student learning and participation in the classroom by acquainting students with business periodicals, the use of annual reports and business references that are available in the Resource Center of Poltava University of Economics and Trade and on the Internet. Our Resource Center has been founded under the guidance and with personal participation of professor Candida Johnson from Holyoke Community College, Massachusetts, the USA.

There is no doubt that managerial accounting is undergoing a revolution in thought and practice. Much of this change is due to recent changes in the manufacturing sector and in nonmanufacturing settings as well. For a thorough understanding of managerial accounting, students should not only be able to produce accounting information, but also understand how managers are likely to use and react to the information.

Mieczysław Dobija,
Cracow University of Economics, Cracow,
dobijam@uek.krakow.pl,

MONETARY CAUSES OF THE FINANCIAL SYSTEMS INSTABILITY

Fundamental laws announce that energy does not arise from nothing, and every concentrated potential disperses in time. Economy is a part of overwhelming energy flows, and human labour have significant share in the total. Since labour is a transfer of human capital to products, the fair pays are justified by size of human capital of an employee.

But the essential idea emerges that money arises as an accounting record of the equivalent of the accomplished work, as to say a pay

receivable and, respectively, a payable. Contemporary practise of creating money by Central Banks or International Monetary Fund is in opposition to the first fundamental law; hence is conclusion that actions of this institution are the source of financial instability. What are more economies do not benefit from phenomenon of human labour self financing and therefore it pays compensation in the public sector with the tax funds. It defectively charges economies.

Self financing of labour changes little for the private sector, but can be revolutionary for the public sector and the control over the system of money. Understanding the true nature of capital as abstract ability of performing work, and limitation of its growth determined by the economic constant, which size is 8%, leads to the organisation of a new more stable system of the public finance [1, 2].

The Central Bank position changes radically; this organisation no longer creates money for the banking industry. The mandatory action of this institution is transferring compensation for employees in the public sector to their commercial banks accounts. The achieved level of labour productivity determines an adequate size of the funds for pay in the public sector.

The economy gains an impulse for development and stability. Taxation of the fair pay, namely, compensation consistent with the value of labour, is forbidden. The economics becomes closer to a kind of a science in view of the fact that the fundamental law announcing that energy cannot arise from nothing is respected. In addition, correct discerning of money as result of work done makes that the economy is robust for crisis with natural tendency for maintaining stability of all fundamental ratios provided peaceful condition are granted.

This knowledge opens ways of essential reshaping in many field of economy; taxation, central bank functions, conducting money system, and pay determination. Finally it enables forgetting and extermination of money as an essential step towards suitable system of money and honest economy.

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