AUTOMATED RESOURCE MANAGEMENT SYSTEM AS A TOOL TO IMPROVE MANAGEMENT ACCOUNTING AT THE ENTERPRISE

An annotation. In the article some methods of manufactures resource planning of our country's electronic economy have been considered. Comparative analysis of automated systems resource management of enterprise (material resource planning, manufacture resource, all enterprise and necessary consumer resource) has been conducted. The main dignities and failings of business-models have been substantiated.

The basic information's elements of material resources planning are describing inventory status file, master production schedule, bills of material file, planned order schedule, exception report, performance report, planning report.

The actual economic development is characterized by the rapid growth rates of economic processes automation. There are a lot of national and foreign scientists and practitioners are paid significant attention to the problems of further development and information of economy.

The study has been carried out through an analysis of scientific papers on the topic. The methods of theoretical generalization, analysis and synthesis of information are used in the article. The object of the research is automated systems resource management of enterprise. The subject of the research is methods of manufacture resource planning. The aim of the article is to study the change in the economy, that are formed in the automated management, a range of the main dignities and failings automated systems resource management of that should be the priority for the improving of accounting on enterprise.

Key words: automated systems, material resource planning, manufacture resource, purchasing.

Statement of the problem. The era of information technology in the economy involves a combination of consumer preferences of consumers with the production and planning of commercial activity. To implement the above requires effective use is necessary for all resources of the enterprise, namely: the management of procurement, production, sales, inventory, labor and financial resources development. However, many tasks
in the process of automation at the enterprises in our country require further research and solutions.

Implementation of automated resource management systems in activity of the enterprises will allow to optimize the economic processes of accounting of material and production resources and their components that determines the relevance of the research topic and further development.

**Analysis of recent researches and publications.** The rapid development of ICT is the collective name for the fields of microelectronics, computer technology and telecommunications made possible to simplify and cheapen the exchange of data between and within companies. Paperless electronic data interchange (EDI) started to implement a large Corporation to reduce the burden and costs of documentary work, as well as to increase the speed of information exchange [1].

The concept of planning production needs in material resources began in 60s, with the increasing use of electronic computing systems in the United States. It was a software complex that allows to optimally adjusting the supply of materials and components for the production cycle.

Later implementation of this technique became involved in American society of production and inventory management in 1957. Now it has turned into the Association of operation management APICS (Association for Operations Management), which has more than 50 thousand individual and corporate members from more than 10 thousand companies. The Association includes in operations management elements of design, engineering, management information systems, quality management, production management, inventory management, accounting, aiming at effective planning, coordination, implementation and control of production and service organizations. Program certification as of 2013: CPIM (in the field of production management and inventory), CUGT (in the field of supply chain management) and APICS CFPIIM (in the field of production management and reserves). Until 2008 the programme was in operation CIRM (certification in integrated resource management) [2].

Today in Ukraine there are Microsoft Dynamics AX (formerly Axapta) is an integrated enterprise management system (ERP II) for corporate and middle market segments in which implemented financial management tools and business analysis, management of inventory flow, relationships with customers, staff, projects, and other areas important to the company. The advantages of this system is to focus on the Ukrainian market, Microsoft is officially registered and certified by the Federation of professional accountants and auditors of Ukraine, has over 11 thousand customers in the world [3].


**Unsolved components of the general problem.** Despite the large number of scientific developments in this context, questions remain as to the use of existing automated control systems and resource planning at the enterprises of the Ukrainian market.

**The purpose** of this paper is to study the changes in the company that are formed under conditions of automation management, including list of the main attractive features
and shortcomings of automated resource management system that should be the priorities for improving accounting in the enterprise.

The main material of the study. Present indicates that Internet technology and e-Commerce transactions differ from simple trade of information flows around the process of purchase, which can significantly reduce the cost of the transaction (change the right to dispose of material goods or services, which involves more than one entity) [5].

Automation of the enterprise activity is an objective process, which should cover the whole industry, which is based on the creation of highly organized environment, which should encompass and integrate information, telecommunications, software, information technology, networking, databases and knowledge bases, other information sources. This allows at a qualitatively new level to carry out both daily operational work and the analysis of the status and prospects of the company, to adopt science-based management decisions.

Automated information system involves the hardware, namely [6]:
- ERP (Enterprise Resource Planning) — enterprise resource planning;
- EAM (Enterprise Asset Management) — enterprise asset management;
- WMS (Warehouse Management System) warehouse management system;
- MRO (Maintenance, Repair and Operations) — maintenance, repair and operations;
- SCM (Supply Chain Management) — supply chain management;
- PLM (Product Lifecycle Management) — product lifecycle management;
- PDM (Product Data Management) — product data management;
- CRM (Client Relationship Management) — client relationship management;
- QM (Quality Management) — quality management;
- and any other systems for managing business processes.

Agreeing with the views expressed in [4, 6, 7, 8, 9], the author provides an analysis of the advantages and disadvantages of methods of automation enterprise resource management table. 1.

IFS Company was founded in 1983, is a global company, a developer of software for automation of the functions of business management IFS Applications ™. The headquarters of the IFS is located in Linkoping, Sweden. Today clients of IFS are leaders in their industries — PepsiCo, Mitsubishi, Nucor, Nestlй Group, Oriflame Cosmetics, Emirates Airlines and even British Navy.

IFS Ukraine is an official partner of the international Corporation IFS on the Ukrainian market since 2004, implementing, marketing, distribution, technical support, installation and modification of software IFS Applications in the region. Among the clients of IFS in Ukraine, enterprises of different industries — NAC “Naftogaz Ukraine”, furniture holding «Nowy Styl Group», TMP Energobud, Corporation “Artemium”, Zhytomyr pharmaceutical factory, the company Inmilkco, etc [10].
Table 1 – Comparative characteristics of automated control systems resources

<table>
<thead>
<tr>
<th>System</th>
<th>Name</th>
<th>Characteristic</th>
<th>Process of operation</th>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>MRP</td>
<td>Material resources planning</td>
<td>Integrated management of goods movement in the production</td>
<td>- orders are completed, &lt;br&gt; - formed the bulk schedule, &lt;br&gt; - the composition of the product is detailed,  &lt;br&gt; - schedule release of components and assemblies, &lt;br&gt; - assigned delivery dates of materials and components.</td>
<td>- provides description of materials and specification of products, &lt;br&gt; - generates a series of reports: the order plan, report on bottlenecks planning, Executive report, a report on projections,  &lt;br&gt; - increases the security of supply of necessary materials and production process, &lt;br&gt; - optimizes the time of delivery of materials, &lt;br&gt; - reduces inventory costs.</td>
<td>- necessary to connect needs of the facilities, financial planning, human resource planning.</td>
</tr>
<tr>
<td>MRPII</td>
<td>Manufacture resources planning</td>
<td>Optimal control of flows of raw materials, semi-finished and finished products by integrating all key processes:  &lt;br&gt; - supply, &lt;br&gt; - inventory management &lt;br&gt; - production, &lt;br&gt; - direct sales, &lt;br&gt; - distribution.</td>
<td>- getting timely information about current results the enterprise as a whole and for individual orders, types of resources, the implementation of plans;  &lt;br&gt; - comprehensive planning of the enterprise activity on the basis of operational information with the use of production capacity, all kinds of resources and meet customer needs;  &lt;br&gt; - optimization of financial and material flows;  &lt;br&gt; - optimization of the volume of material resources in warehouses;  &lt;br&gt; - significant reduction of production costs.</td>
<td>- in the financial analysis are not considered indirect costs (overhead) purely financial expenses (investment charges), chart of financial flows subject to analysis only the direct financial result from core business activities for the planning period.</td>
<td></td>
</tr>
<tr>
<td>ERP</td>
<td>Enterprise resources and relationship processing</td>
<td>Integrated management of all resources in the enterprise</td>
<td>Includes the following subsystems: - production, - supply and marketing, - inventory management - maintenance of equipment, - after sales service of products, frames, - research and development, - finance.</td>
<td>- reduce cost through increased performance, - reduce time to market, - the decline of marriage and the number of manufacturing operations, - stock reduction, - improving the quality of products, - increase awareness of the guide, - improving the quality of forecasting and planning, - formalization of business processes of the enterprise that prevents it from operating errors, - all units of the enterprise are related to each other (integration).</td>
<td>- the lack of close links between the information systems of the customer and the supplier allows the customer to easily change providers; - functions are limited by production and administration.</td>
</tr>
<tr>
<td>CSRP</td>
<td>Consumer synchronization resources planning</td>
<td>Integrated management of all resources in the enterprises, oriented on satisfaction of needs of consumers</td>
<td>Moves the focus from production planning to the planning of customer orders, the business processes of the enterprise are synchronized with the activities of customers through Internet technologies.</td>
<td>- increase customer value of products by taking into account of market conditions, - quick adaptability, i.e., a change in the buyer's order automatically leads to changes in supplier orders, - strengthening competitive position through accurate information on customer orders and the reduction of production costs, - improve quality of products taking into account consumer preferences, - support customers and round the clock service.</td>
<td>- the need for access to the Internet.</td>
</tr>
</tbody>
</table>
Conclusions from the study. The introduction of existing automated control systems and resource planning to the modern Ukrainian enterprises due to the large number of advantages compared to the minor number of defects will allow optimizing the economic processes of accounting of material and production resources and their components.

Conducted a scientific study of automated systems of resource management allows you to justify certain conclusions for further application of these systems in enterprises of the Ukrainian market, namely:
- automated information technology will significantly speed up the accounting of all resources of the enterprise,
- improve the quality of operative and current control activities, as well as a complete audit,
- improve the flexibility and adaptability to changes in the external environment,
- ensure higher competitiveness of products or services on the Ukrainian markets.