

Анюшенкова Ольга Николаевна,

старший преподаватель;

Конюхова Инна Григорьевна,

студентка,

ФГОБУ ВО «Финансовый университет при Правительстве Российской Федерации»,

г. Москва, Россия

УЧЕТ, АНАЛИЗ И АУДИТ: ЭТАПЫ И ТЕНДЕНЦИИ РАЗВИТИЯ

В данной статье рассматривается необходимость и развитие анализа, учета и аудита в условиях технического прогресса и постоянно растущей конкуренции. Авторами проведен анализ слишком стремительного развития данных отраслей и сделан вывод, что необходимы грамотные специалисты, которые смогут ориентироваться во всех экономических аспектах деятельности организации в условиях современного рынка.

Ключевые слова: анализ, бухгалтерский учет, аудит, развитие, управление, квалифицированный специалист

Olga N. Anyushenkova,

Senior lecturer;

Inna G. Konyuhova,

Student,

Financial university under the Government of the Russian Federation,

Moscow, Russia

ACCOUNTING, ANALYSIS AND AUDIT: STAGES AND DEVELOPMENT TRENDS

This article discusses the need and development of analysis, accounting and auditing in terms of technological progress and ever-growing competition. The authors analyze the too rapid development of these industries and concludes that there is a need for competent professionals who will be able to navigate in all economic aspects of the organization in the modern market.

Keywords: analysis, accounting, audit, development, management, qualified specialist

Accounting, analysis and audit have always been necessary for humanity for the proper conduct of barter transactions, and then the sale and purchase operations. The profession of an accountant existed long before our era, but not in the form to which we are accustomed today. Entrepreneurs were always, even in the Middle Ages: merchants, merchants, artisans. The desire for wealth, subconsciously inherent in every person, leads to the desire to receive unlimited profits. Therefore, people always wanted to work for themselves and increase their capital [1]. «Making a profit is the main purpose and result of functioning a small business» [5, p. 170]. Moreover, how to achieve the desired and not bring your business to bankruptcy? Only with the help of competent conduct of its activities. For this, «... mankind developed the art of management» [6, p. 176] and used the methods of analysis, audit and accounting.

With the development of the economy, the demand for accountants and auditors, in particular qualified ones, began to increase. After all, only a competent specialist in the conditions of the modern market can navigate in everything that is relevant to the activities of the organization in which he works, as well as in economics, politics, and legislation. Well, demand creates supply: now most institutions of higher and secondary vocational education teach this specialty [2]. The number is growing, and thanks to the created competition for jobs, and the professionalism of workers in this area.

Now every organization is simply obliged to have at least one qualified accountant on its staff, since in our time, superficial knowledge is not enough for competent accounting. The lack of special education in this area may mean that the employee does not know the basic principles of accounting, the lack of knowledge in the field of tax legislation, the inability to navigate the economic and political situation, which can have dire consequences for the organization: an incorrect report, untimely payment to the supplier, and other accounting mistakes. The lack of professionalism of an accountant or economist can lead to a fall in the organization's business reputation, fines and a decline in profits. No organization can do without a good specialist in this field. Not every manager or individual entrepreneur will be

able to independently keep records, analyze their activities and make the right decisions. Especially now, in the conditions of political and economic instability, a manager simply cannot keep up with the entire internal and external environment of an organization without an economist or accountant. It is almost impossible to simultaneously deal with strategic planning and ongoing operations, and even keep records. In addition, not every manager has the necessary knowledge and skills: he may not understand the details of tax and accounting legislation, and not know the rules for maintaining records. The organization simply will not survive [3].

The importance and necessity of accounting, analysis and audit will only increase with time. There is an active development of the market economy: the number of organizations and individual entrepreneurs is increasing, respectively, competition is increasing. Therefore, every decision made and action taken has consequences.

Over time, all accounting will be automated, but it does not mean that the accountant profession will become extinct. No, even the most intelligent and advanced program cannot replace the analytical thinking, the comprehensive knowledge of a qualified specialist, will not be able to advise inexperienced workers. Moreover, analysts and auditors will be even more in demand, since their work cannot be replaced by technology.

Most likely, the places of workers, whose duties include information analysis, decision-making, personnel consultation, and other important functions will remain. Moreover, the staff that is engaged in simple work in the accounting programs may be reduced due to technological progress. This situation will encourage employees to improve their skills and become true professionals. This can be a huge impetus to the development of accounting, analysis and auditing, which will increase the efficiency of organizations and increase profits accordingly. This means a positive impact on the entire economy as a whole, since everything is interconnected. For example, with an increase in profits, organizations can explore, and subsequently apply, new, more expedient, efficient and cheaper production methods. Accordingly, the cost of

production may decrease and, consequently, the demand for this product will increase. With increasing demand, profit is likely to increase, and so on in a circle. That is, there will be new products, technologies, perhaps even new secondary production, which will contribute to reducing environmental pollution. Therefore, it can be said that the development of accounting, auditing and analysis, albeit indirectly, affects various spheres of our life.

However, there is a negative side to the rapid development of accounting, analysis and auditing. As a rule, the remuneration of highly qualified staff is large enough, and aspiring entrepreneurs cannot afford to hire such workers. This will greatly hinder their development, as in modern conditions, as mentioned above, we can hardly do without professionals in this field, and may result in bankruptcy as a result. Naturally, in such cases the state should come to the rescue. It is possible that new reforms will be introduced to support small businesses and start-up entrepreneurs. However, the question is whether the state will pay attention to these problems in an extremely unstable political situation, if it continues to deteriorate, and whether there will be funds in the budget for the implementation of the above reforms. These problems can be avoided if everything develops smoothly and gradually. Therefore, based on past experience, we can say that due to global processes in the economy, which are characterized by «the spread of information technologies and communication tools, the interdependence of financial markets and the unification of their participants and so on» [4, p. 20], very rapid development of accounting, analysis and audit may not be as effective as smooth and gradual elevation of it to a new level, since «... accounting information allows an organization to build a comprehensive analysis of its business, solvency, level of asset liquidity and success of credit policy» [7, p. 232].

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