

EDUCATIONAL INSTITUTION CONTRACTING PROCESS: STAGES AND PROCEDURES

In modern realities educational institutions in Ukraine are increasingly focused on the rational management of the contracting process. The procedures and stages of the contractual process of the educational institution play an important role here. The application of clearly defined procedures in the context of the stages of the contractual process will improve the efficiency of the accounting systems and internal control of the educational institution.

The organization of the contractual process is the policy of the owners of the means of production for the implementation of the contractual process. It provides for the establishment of a contractual process for a particular entity to optimize its impact on the entity's accounting and taxation system. [1, p. 145].

In the contractual policy of an entity, it is necessary to understand the process of concluding civil legal agreements, which do not contravene the rules of the current legislation, in order to legally fix the conditions for conducting business operations and obtain the desired economic benefits [2, p. 53].

The organization of the contractual process of the educational institution should be provided with certain procedures of the contractual process in terms of its stages.

KV Shimanskaya in the study of social and labor relations identifies three stages of collective agreement [3, p. 261]:

1. collective bargaining and collective bargaining;
2. implementation of the provisions of the collective agreement;
3. control of the implementation of the provisions of the collective agreement.

Strybko T.I. highlights six stages of the contractual process: the preparatory stage; stage of conclusion of the contract; the stage of entry into force of the contract; stage of performance of the contract; the stage of termination of the contract; control stage [4, p. 35].

Despite the considerable achievements of domestic scientists in the field of accounting and analysis of the contractual process, the unresolved tasks of the study are to justify the procedures in the context of the stages of the contractual process and the effective procedures of their organization in the educational institution.

In the study of the contractual process in the educational institution an important question arises it is the formation of stages of the contractual process and their results.

There are 5 main stages of the contractual process of the educational institution by the results:

1. negotiation:
 - choice of contractor
 - negotiation
 - draft contract
2. conclusion of the contract
 - signing the contract
 - cancellation of the contract
3. performance of the contract
 - proper performance of the contract
 - improper performance of the contract
4. analysis of contract performance
 - Performance of targets
 - Failure to meet targets
5. control of performance of the contract
 - Detection of deviations
 - non-detection of deviations

The organization of the contractual process of the educational institution involves the application of procedures for collecting and processing information. Yes, T.V. The Gulf indicates that the means of ensuring the performance of obligations are elements of the contractual process, respectively, information on the state of performance of obligations at a specific reporting date is economic information used by the entity both to manage the contractual process and to manage the activity of the educational institution in as a whole [5, p. 212].

We propose the following procedures for gathering and processing information during the stages of the educational institution contracting process:

- For the negotiation stage:
- collecting and processing information on contractor selection
 - the formation of a system of barriers and negotiation criteria;
 - systematization and analysis of information on the draft contract;
 - determining factors that hinder negotiations and their development trends
- For the stage of contracting:
- collecting information on comments and clarifications to the draft contract
 - identifying and analyzing information about the reasons for not signing the contract
 - systematization of information on identifying and eliminating the reasons for not signing the contract

– for the stage of performance of the contract: collecting information on the actual performance of the contract

– collecting negative consequences information through non-signature of consequences

For the stage of contract performance analysis:

– comparison of actual and planned performance of the contract

– dynamics of actual results of the contract

– analysis of deviations of actual indicators from the plan and examination of the factors that caused these deviations

For the stage of control of performance of the contract:

– systematization of detected deviations of contract performance;

– development of comments and recommendations for the contract work of the educational institution

Hedotrymnya procedures associated with the collection and processing of information at different stages of the contract process in the company will increase the likelihood of the adoption of inefficient decisions.

An important aspect of the procedures during the stages of the contractual process in the educational institution is that to compare options for the decision to sign the contract it is necessary to have a standard against which to measure the probable results of the implementation of each possible alternative. Such standards are also called the criteria for decision-making in the educational institution process. The application of these criteria, as shown by theory and practice, occurs at all stages of the contractual process in the educational institution.

Also important in the contractual process are the so-called behavioral criteria of the decision-maker and the negotiator. These include: education, knowledge, age, experience, skills, habits, intuition, risk aversion, and other characteristics of the person involved in the negotiations in the educational institution.

One of the most important places in educational institution management is the contractual process, well-grounded procedures and stages of which are very important for effective management. According to the results of the research it is proved that timely collection and processing of information at different stages of the contractual process in the educational institution will lead to an increase in the probability of making effective decisions. In such circumstances, the use of the proposed system of procedures and criteria in the context of the stages of the contractual process will not only improve the contract work, but also significantly improve the effectiveness of decision-making and significantly affect the functioning of accounting systems and control of the contract process in the educational institution.

The importance of developing simulation modeling in the contractual process in an enterprise is difficult to overestimate. The main advantage is the visual results of the simulation process and the ability to observe the

behavior of the data variables in a controlled environment of "imitation". Very often, simulations are subjected to processes that cannot be applied to real-world experimental methods because of the potential for undesirable and inevitable consequences.

Simulation modeling of economic processes in general and of the enterprise in particular is one of such processes. The essence of analytical modeling is to divide the existing problem into certain components and to determine the level of influence of these components on the situation as a whole. Such analytical systems allow the use of the system at max speed.

It is clear that to some extent all types of modeling take place in decision support systems in the contractual process at the enterprise, but imitation and analytical modeling are gaining the greatest share.

The notion of information is of paramount importance here. Therefore, in the DSS contractual process at the enterprise must be formed subsystem data. Any subsystem of data of the DSS contractual process on the enterprise consists of three components: input information; data entry, processing and analysis; outgoing. Each of the three components is an important part of the formation of the subsystems and data of the DSS contractual process in the enterprise.

Thus, the task of decision support systems decisions in treaty process is to increase the effectiveness of decision-making in the treaty process in terms of providing information on contractors, conditions of cooperation, etc., and use of simulation and analytical models for interactive solution of tasks.

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