Існує багато підходів до виділення різних атрибутів, що характеризують ту чи іншу культуру на макро- та на мікрорівні. Так, Ф. Харріс та Р. Моран пропонують розглядати конкретну корпоративну культуру на основі десяти характеристик: усвідомлення себе і свого місця в організації; комунікаційна система та мова спілкування; зовнішній вигляд, одяг і презентація себе на роботі; що і як їдять люди, звички та традиції в цій області; усвідомлення часу, ставлення до нього і його використання; взаємини між людьми; цінності та норми; віра в щось та ставлення чи прихильність до чогось; процес розвитку працівника і навчання; трудова етика і мотивування. На сучасному етапі розвитку економіки України закладаються нові уявлення про взаємини організації з зовнішнім середовищем та з власним персоналом. Можна сказати, що сучасна корпоративна культура є відображенням самої суті бізнесу, тобто його «обличчям». В процесі розвитку корпоративної культури одним з пріоритетів є розвиток системи внутрішньокорпоративного мотиваційного потенціалу, з урахуванням актуальних завдань, що стоять перед компанією та тенденцій розвитку сучасних технологій. Розуміння необхідності розвитку корпоративних відносин в компанії та управління ними є невід'ємною складовою цивілізованого підприємництва в сучасній економічній практиці.

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ACCOUNTING PATTERNS IN THE ACCOUNTING INFORMATION SYSTEM

Appropriately organised and well-functioning information systems increase the efficiency and effectiveness of corporate activities. An entity's IT environment is the key to its effective management. Easy access to technologies results in the elimination of manual book-keeping. Consequently, accounting information systems (AIS) go through

a period of rapid development. The significance of the proper and flexible parametrization of such systems (related to a huge amount of accounting entries) has considerably increased in the recent years.

Accounting records processed under AIS are frequently marked by their recurrent character. The cyclical nature of business operations is dependent on a number of factors including a company's size, its core activities, as well as the frequency of purchases, sales and bank transactions. The process of presenting recurring entries can be much accelerated thanks to the use of properly defined program algorithms. Accounting computer programs use different names to identify such algorithms, for example accounting patterns or accounting schemes. The use of accounting patterns facilitates the automatization of recording business operations, which occur in companies on a large scale: buying and selling transactions, payrolls, depreciation, as well as bank and cash transactions.

Presently, accounting patterns are widely used, affecting the quality of AIS-processed information.

The paper presents part of the results of the 2016 research studies on the functioning of the accounting information system. The adopted research method was based on probe/survey analysis. We received 82 responses from entities directly engaged in operating corporate accounting systems – chief accountants and financial directors (12%), and other employees of accounting departments (88%).

One of the questions in the survey related to respondents' behaviours affected by accounting patterns. The responses indicate that accounting patterns are used by 83% of companies. With regard to the responses related to the use of accounting patterns, more than two thirds of them (68%) declare that they identify them in an independent way, or that they participate in their creation (78%). Another question related to an estimated percentage of entries automatically entered into accounting books with the help of accounting patterns. The majority of respondents (74%) post more than half of documents in this way. A mere 6% of respondents indicate that the number of such documents is below 25%. The responses to the question about the type of records based on accounting patterns indicate that they occur most frequently in the case of buying and

selling materials, goods and services (96% and 92%, respectively). This method is often used for recording remuneration (73%), depreciation (71%), bank payments (61%), cash transactions (50%), or the use of materials (40%).

The creation of accounting patterns tends to be a complex process. It requires the knowledge of accounting as well as expertise in the area of the use of the adopted system and its logic. An effective pattern must be universal in character, and it often requires to be referred to information data entered into various parts of the program, such as configuration parameters, files or charts of accounts. However, more universal patterns and larger numbers of posted documents result in their greater complexity.

Respondents indicate that the creation of accounting patterns is relatively difficult (60%). This process is viewed as difficult, or even very difficult by 28% of respondents, while only 12% of them regard the process to be "easy".

In connection with difficulties in defining accounting patterns, it was important to identify a company's entities responsible for creating these patterns. The results of the study indicate that it is chief accountants who are in charge of this process (76% of respondents – "always" or "frequently"). The remaining staff members do it rarely (51% - "always" or "frequently"). They are rarely supported by IT specialists (88% of respondents – "rarely" or "never"), or by software manufacturing consultants (80% - "rarely" or "never"). Therefore, more attention should be given to trainings at the initial stage of implementing software – a good knowledge of AIS functioning is indispensable to creating effective accounting patterns. One of the advantages of accounting information systems is the speed of data processing. However, this unquestionable benefit is also its deficiency – it is more difficult to detect errors which occur more frequently as a result of recurring operations. It should be remembered that an error in an accounting pattern or a fixed parameter occurs as many times as a given pattern or parameter is used. In the case of frequently used patterns it can lead to hundreds or thousands of errors. Therefore, in order to protect an entity against the adverse effects of such errors, it is recommended that accounting patterns be carefully defined by staff members possessing necessary knowledge and skills. Also, it is necessary to continuously monitor accounting patterns, ensuring their long-term validity and

quality. Therefore, the survey includes questions related to the modification of accounting patterns, monitoring systems, as well as the authority to make relevant changes. The respondents indicate that a systematic verification of accounting patterns is at a low level. As many as 63% respondents believe that verification is rare (40%), or that it is never carried out (23%). It implies that the employees of accounting departments have much confidence in the originally defined formulas. On the other hand, accounting patterns can be easily modified. Nearly half of respondents believe that programs do not exercise control (or just in rare cases) over delegating authority to system users with regard to defining accounting patterns. More than 1/3 of respondents (40%) state that an accounting pattern in their system can be modified by all staff members (21% - "always", 19% - "frequently"). Therefore, trust given to the reliability and the unchangeable character of accounting patterns should be much restricted. However, accounting patterns are given a positive assessment from the perspective of the date of their creation (63% - "always", 12% - "most of them"), as well as the responsible staff member (67% - "always", 11% - "most of them"). Certainly, an employee's accountability for defining a pattern or its modification results from his/her personal commitment to a given task. On the other hand, a postponed date of creating a pattern can necessitate its possible verifications resulting, among others, from a company's changing organizational or legal environment.

Currently, appropriate computer software seems to be the most significant accounting supporting tool. Its proper functioning has a major impact on the quality of processed information. The rapid development of AIS provides new opportunities for carrying out accounting activities.

Accounting patterns enable companies to increase the effectiveness of their accounting activities, but they also pose a threat to the correctness of accounting entries. Therefore, appropriate procedures related to defining, identifying and controlling such patterns are the key to proper corporate functioning. It also poses a challenge to the providers of financial and accounting software, who should focus on universal and simplified patterns. Also, the offered programs should have built-in mechanisms for checking the correctness of created patterns.