

УДК 657.001.

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### **INNOVATIVE PROCESSING TECHNOLOGIES OF ACCOUNTING DOCUMENTS**

The article considers borrowing of information technology for organization of processing and maintenance documents on paper form with considering purpose and conditions of business.

Based on research of national legislation on issues conducting accounting and organization of documentation is defined dualistic the nature of primary document as an instrument of addressing issues of accounting, tax and legal character.

Particular attention is paid to the problems of recover lost (annihilated) documents and engaging responsible persons to administrative, financial and criminal liability. There are shown the measures, which are connected with restoration of documents and procedures of recourse to subjects that provide appropriate copies of documents.

Taking into account ambiguity of assertion and positions concerning mass automation of economic and social processes the author carries out the critical analysis of scientific opinions concerning the prospects of wide occurrence of technology in organization of the accounting process.

Author has made the proposal to the organization of automated processing documents based on separation of functions of management and technical support that will significantly reduce risks of introduction to information base of false, distorted and fake information. As a result it is planned to accelerate processes of preparation and reporting for controlling bodies which would contribute efficiency of organization of business and will reduce liability risks and penalty sanction.

In future the author plans to develop a research related to the integration of documentary processes with technical and engineering processes.