

Table 1
Definition of the notion “accounting organization”

| Author | Definition |
|-----------------------------|--|
| Bezrukih P. S. [2] | Scientifically grounded totality of conditions when takes place the most economical and rational collection, processing and storage of the discount information in the conditions of control on the correct use of means at enterprise. |
| Butinets F. F. [4] | The totality of arrangements of the owner of enterprise that have purposeful character of the support, permanent improvement and perfection of the functioning of accounting system and its realization at enterprise. |
| Voynalovich E. P. [5] | The totality of arrangements for orderliness of accounting work that is realized by administration and accountant by the request of owner for guaranteeing the tasks of accounting at the relevant stage of the society development. |
| Ivakhnenkov S. I. [10] | To the first group he referred an interpretation of accounting organization as a construction of the system of accounting, to the second one – the definition that is based on the system approach to the accounting organization as an important function of management, to the third one – the definition of accounting organization as a management of discount stuff. |
| Kundya-Visotskaja O. P. [6] | Purposeful improvement of mechanism, structure and processes of accounting, orderliness of all accounting elements. |
| Len V. S. [2] | The totality of operations directed on creation of the integral accounting system, maintenance and improvement of its organization which functioning is oriented on guaranteeing of informational needs of users of discount information, including the choice of organization forms and forming the material and informational guaranteeing of discount process . |
| Margulis A. S. [2] | The system of documenting operations and circulation of documents, an establishment of accounting work schedule, rules and terms of allotment and processing initial documents and intraproductive accountability, construction of counting plan and choice of the accounting form; the system of generalization of counting recordings, control on economic operations, guaranteeing of enterprise with grounded standards and estimates of expenses, norms of circulating asserts reserves and planned calculation; construction of accounting apparatus and definition of its functions at centralization of accounting in industrial associations (plants, enterprises) and in several cases – its decentralization at departments of the large plants . |
| Ostroverhova R. E. [7] | The totality of purposeful processes or operations oriented on creation, functioning, compilation and permanent improvement of the accounting system for guaranteeing the internal and external users with accounting and economical information that is necessary for managerial decisions. |
| Slozko T. M. [2] | The scientifically grounded totality of conditions when there takes place the most economical and rational collection, processing and storage of account information for operative control on the correct use of the property of enterprise and giving to users an objective financial accountability. |
| Sopko V. V. [9] | The system of methods, ways and measures that guarantee an optimal functioning of accounting and its further development. |
| Shmigel A. D. [2] | The purposeful orderliness and improvement of methodology and technique of accounting and also working processes of collection of initial accounting and economical information, its processing, generalization and reception of information that is necessary for management of enterprise. |
| Koreneva O. G. [11] | The scientifically grounded system of conditions and elements of accounting process construction for reception the reliable and timely information about enterprise activity. |

Table 2
Conventional characteristics of the notion “accounting organization”

| Characteristic | Author | | | | | | | | | | | Together | |
|--|----------------|----------------|----------------|------------|-----------------------|-----------|----------------|-------------------|--------------|-------------|---------------|----------|-----------------|
| | Bezrukih P. S. | Butinets F. F. | Voynalovich E. | Inahnenkov | Cundrya-VisotskajavO. | Len V. C. | Margulis .A.S. | Ostroverhova R.E. | Slozko T. M. | Sopko V. V. | Shmigel A. D. | | Kornelova O. G. |
| Totality of conditions | + | - | - | - | - | - | - | - | + | - | - | - | 2 |
| Totality of arrangements / operations | - | + | + | - | - | + | + | + | - | + | - | - | 6 |
| Construction/improvement of the accounting system / accounting processes | - | - | - | + | + | - | - | - | - | - | + | + | 4 |

Table 3
Definition of the notion “organizational support”

| № | Author | Definition |
|----|--|--|
| 1 | Vorontsova I. I. [12] | Includes the regulations on organization of internal control, employment contracts and official instructions of controllers, staff timetable, organizational subdivision of control, the list of work documents made by controllers and schedule of documents circulation and so on |
| 2 | Moiseenko E. V., Lavrushina E. G. [13] | The totality of documents establishing organizational structure, rights and duties of users and operational staff of automated system in the conditions of functioning, revision of support of automated system efficiency |
| 3 | Buynitskaja O. P. [14] | The structure of management ... on the concrete enterprise and also the functions and tasks of the relevant services and departments in the framework of this structure. The totality of methods and resources that regulate the interaction of workers with engineering tools and between each other in the process of elaboration and operation of... system |
| 4 | Andreeva V. I. [15] | Regulations, instructions, orders, eligibility requirements and other documents that regulate organizational structure of the work of system and its interaction with complex of system resources |
| 5 | Ostroverhova G. V. [7] | Matching on place, time and aim, combined functioning of the separate executors, stuffs and engineering tools. It must be realized and regulated by several rules of interaction that form legal and moral code and form the base of legal support. |
| 6 | Kardashevsky V. V. [16] | The totality of arrangements that are realized by the subject of management organized according to the existent legislation for realization an adopted managerial decision by the object of management in the conditions of concrete operational situation. |
| 7 | Ermoshenko M. M. [17] | This is creation of all necessary conditions for the normal functioning, support with human, financial, material and technical and the other resources. |
| 8 | Slozko T. M. [18] | This is a structure of accounting apparatus, content of its tasks and functions, regulation of accounting department and other departments that deal with accounting and control, organizational regulation of the functions of accounting department and other subdivisions of managerial apparatus, organizational regulation of the work of accounting specialists. |
| 9 | Gnatisin L. B. [19] | This is elaboration and introduction of organizational regulations, accounting workers work quota setting and so on. |
| 10 | Zavgorodnij V. P., Sopko V. V. [9] | This is a structure of accounting apparatus, content of its tasks and functions, regulation of accounting, control and analytic processes and the work of apparatus itself. |

Table 4

Analysis of approaches to the definition of notion “organizational support”

| Approach | Author | Gnatishin L. B. | Zavgorodny V. P., Sopko V. V. | Slozko T. M. | Vorontsova I. I. | Moiseenko E. V., Lavrushina E. G. | Bujnitsaja O. P. | Andreeva V. I. | Ostroverhova G. V. | Kadrashevsky V. V. | Ermoshenko M. M. | Together |
|-----------------|---------------|------------------------|--|---------------------|-------------------------|--|-------------------------|-----------------------|---------------------------|---------------------------|-------------------------|-----------------|
| Structural | | - | + | + | - | + | + | - | - | - | - | 4 |
| Regulatory | | + | + | + | + | - | + | + | + | - | - | 7 |
| Procedural | | - | - | - | - | - | - | - | - | + | + | 2 |

Table 5

Regulations of organizational support of the credit unions accounting

| Direction of organizational support | Name of organizational regulation | Field of activity |
|--|--|---|
| Regulation of accounting apparatus | Regulation (Order) about accounts department | There is defined accounting apparatus, its structure, functions, tasks, rights and duties. |
| | Regulation about financial management | There are defined the requirements to annual accountancy about financial and economic activity of the credit union, it is presented on the general meeting of the credit union members for approval. |
| | Official instructions of the accounting apparatus workers | The definition of official duties, rights and other duties of the accounting apparatus workers. |
| | Regulations of the working day of accounting apparatus workers | The definition of organizational details (working schedule, including holidays and so on). |
| Regulation of accounting process | Other regulations | Any initial documents that approve the organization of work of the credit union accounting apparatus. |
| | Regulation (Order) on accounting policy | The main initial regulations of the credit union that define the main norms and rules of accounting in the credit union. The definition of the order of circulation, accounting, processing, storage and using documents and other information of the credit union in paper and electronic forms including the order of access and storage of information at the use of complex information system of financial services given by the credit union. |
| | Regulation about documents circulation | There were separately defined the credit union regulations that control accounting of the concrete objects (regulations on accounting of the active operation of credit union). |
| | Methodological recommendations (regulations) about accounting of the separate accounting objects | Any initial documents that approve the organization of credit union accounting process. |
| | Other regulations | |