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**TRANSFORMATION OF HEALTH CARE INSTITUTIONS OF UKRAINE:
ACCOUNTING AND ANALYTICAL MANAGEMENT SUPPORT
ТРАНСФОРМАЦІЯ ЗАКЛАДІВ ОХОРОНИ ЗДОРОВ'Я УКРАЇНИ: ОБЛІКОВО-
АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ**

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Abstract. *The publication highlights the specifics of the functioning of medical institutions in the field of health care and proves the need to build an accounting model that takes into account the specifics of activity and meets both the requirements of the current legislation in the field of accounting and the requirements of departmental accounting regulations developed by the National Health Service of Ukraine. Health care is a sphere that ensures the physical existence of society. Traditionally, in Ukraine, this sphere was financed from the budget, and under the conditions of the implementation of market relations, there is an expansion of the network of commercial institutions operating in this sphere to ensure competitiveness and increase the efficiency of the use of budgetary resources aimed at preserving the health of the nation. A reform strategy has been developed and implemented health care systems. The transformation of the health care system was carried out under the slogan of ensuring equal access to quality medical services for all citizens of Ukraine, with the system oriented towards the patient. The result of the transformation is the creation of public non-profit enterprises based on public health care institutions. The work examines the peculiarities of the activities of non-profit enterprises in the field of health care, which affect their management in the accounting system. The results of the analysis of the modern accounting practice of such institutions are presented, the problematic aspects are clarified and the prospects for the formation of an effective accounting model are substantiated.*

Keywords. *Communal noncommercial enterprises, unprofitable establishments, model of account, account, budgetary establishment, establishments of health protection.*

Introduction. Given the constant shortage of funds in the budgetary sphere, it is important to ensure a system of accounting and control aimed at increasing the efficiency of resource use as much as possible. In this context, information support for cost management and increasing the effectiveness of the use of budgetary funds of medical institutions is one of the most important tasks that can be solved thanks to the development of an effective accounting system that is able to optimize the ratio between the spent resources of the medical institution and the services provided by them.

In recent years, interest in finding ways to improve accounting in medical institutions has increased significantly. Domestic scientists in the field of accounting pay considerable attention to the study of issues related to the improvement of the organization and accounting in medical institutions, including P.Y. Athamas, S.O.



Levytska, L.G. Lovinska, S.V. Svirko, and others.

However, these works are not the result of a complex study in the field of management accounting that takes place in the practice of medical institutions, but only determine the appropriate and possible directions of its formation and development.

The organization of an effective management system is an urgent problem for many medical institutions. A qualitative restructuring of accounting is necessary to control the nature of expenses, their structure, income, and results. The problem is aggravated by the presence of unresolved issues related to cost accounting and cost formation in the budgetary sphere (ambiguity in the interpretation of terms and the lack of methodological support) and the complex process of transformation of the accounting and control system in the public sector, in particular in the field of health care. In the budgetary sphere, with changes to the current legislation, the need for a clearer definition of categories increases, because the legislation simultaneously uses such terms as "expenses", "costs", "targeted financing", and "financial result".

The main directions of the effective functioning of the management accounting system in the public sector are the introduction of an effective mechanism for managing the budget process and the determination of strategic goals for the development of the state, taking into account the specifics of the budget. This is possible in the case of improving the strategic planning system at the level of the main managers of medical funds and developing a system for evaluating the effectiveness of institutions public sector at all levels of budget execution. The nature of accounting work in the budget sphere is specific, in particular, work that is performed directly in compliance with instructional materials and this work does not contain an element of creativity. That complicates the process of developing management accounting. The problem is the low motivation of managers regarding the implementation of management accounting in the public sector. Ways to overcome these problems are to improve the qualifications of accountants and financiers, to develop methodological recommendations at the level of Ministries and Departments for the development and implementation of a management accounting system, taking into account the peculiarities of the operational activities of medical institutions operating in various fields (education, health care, etc.) [2].

The research revealed that the peculiarity of non-profit institutions is that profit is not the goal when they are created. This directly applies to non-profit enterprises created because of the transformation of budget medical institutions. However, this does not contradict the possibility of directing activities to a positive financial result. We believe that the specificity lies in the fact that, unlike entrepreneurial commercial structures, this financial result is not distributed as dividends and is only a source of expanding activities.

For non-profit enterprises in the field of health care, the process of providing services and their implementation is the main one by the purpose of creation and activity. That is why we consider it necessary to single out such enterprises from the general list of types of non-profit institutions. From a tax point of view, we consider it appropriate to grant them the status of a "non-commercial" institution, but from an economic point of view, they are enterprises that do not pay income tax. In the



financing of these enterprises, a significant share of the revenues of targeted financing. Such features affect the construction of an effective model of information support for the management of the formation and use of financial results.

Currently, there is no special accounting regulation (standard) for non-profit organizations, therefore, at this stage; non-profit organizations use all existing Ukrainian Accounting standards. We join the opinion of specialists who consider it inappropriate to develop a separate standard, but it is appropriate to develop methodological recommendations for keeping records of non-commercial enterprises, taking into account the requirements of the Ukrainian Accounting standards.

For the effective management of medical institutions, their proper and correct information support, and the avoidance of violations of legislation, it is necessary to strengthen internal control in medical institutions. The most effective and operative is the control carried out in the institution by the relevant employees. In scientific literature and practice, it is called intra-economic or internal control. Its advantage over external control (which is carried out by relevant control bodies, such as the State Audit Service) is permanence. Such control can be carried out at any time. The organization of the internal control process of medical institutions should include three stages of its implementation:

- preparatory - ensuring control actions;
- the main one is the inspection;
- final - preparation of a report based on the results of the inspection.

Internal control is understood as a set of organizational structure, methods, and procedures adopted by the institution's management as means of orderly and efficient business activity, which includes independent supervision and inspection organized within the institution:

- compliance with laws and regulatory and legal departmental acts in the institution;
- execution of orders and orders of the head of the institution;
- organization of accounting and ensuring the preservation of property in the institution;
- establishing the compliance of the performed operations with the regulations, and authority of the employees;
- establishing the compliance of financial transactions with legislation;
- accuracy and completeness of accounting documentation;
- prevention of errors and distortions in accounting;
- studying the causes of deficiencies and violations in financial and economic activity, taking effective measures to eliminate them;
- studying the experience of the practical application of the current regulations in the institution.

The purpose of internal control of a medical institution is to ensure the efficiency of activities. In addition, it may include other measures and matters subject to internal control.

The organization and establishment of the internal control system begins at the stage of development of internal regulatory documents. Their number may vary. We will list only a few that are characteristic of many medical institutions, these are:



- 1) Regulations on internal control of the institution;
- 2) Regulations on settlements with accountable persons of the institution;
- 3) Provisions on document circulation of the institution.

Means of internal accounting control of medical institutions include:

- verification of primary accounting documents;
- documentary confirmation and compliance with the plan of financial and economic activity of all accounting records;
- distribution of responsibilities between different persons regarding the authorization of an economic transaction;
- differentiation of operations by accounting accounts;
- control over interdependent operations;
- reconciliation of accounting data with the actual availability of funds, for example, conducting inventories, drawing up summary information and inventory description;
- ensuring information security.

To create an internal (financial) control service in medical institutions, it is necessary to carry out the following measures aimed at organizing more effective accounting and control:

- firstly - to issue an order on the creation of an internal financial control service, approve the event plan and bring it to all employees;
- secondly, to make changes to the structure of the institution, to create a structural unit.

The creation of an internal control service will improve the information and analytical support of accounting and management. This will make it possible to keep accounting more efficient and to display information in a short period. Responsible persons in the departments will be able to monitor the presence and remainder of medicinal products, which will ensure their preservation and prevent the problem of drug addiction, as well as their further destruction (when the expiration date expires). The planning department (procurement department) will be able to calculate the need (in particular, monthly and annual) for this or that drug, that is, to ensure the timeliness of purchases. The development of all these measures of a medical institution will allow it fully disclose the main organizational and methodical provisions, which will make it possible to increase the quality and reliability of accounting information for making the right decisions. This will significantly increase the quality of the accounting service and information-analytical support for the management of medical institutions.

Summary and conclusions. In the modern conditions of the functioning of the healthcare sector, we consider it necessary to develop an effective accounting model taking into account the specifics of the activities of medical enterprises in the field of healthcare. Features include significant amounts of targeted funding and its impact on the formation of financial results; the target focus of activity is not on the financial result, but on ensuring the conditions for the provision of quality services in the field of health care; the functioning of institutions in a global environment. Accordingly, we consider it a reasonable direction for further research to substantiate approaches to



the development of the departmental reporting format for small non-commercial utility companies, taking into account the specifics of the healthcare sector and current national accounting standards [3].

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Анотація. У публікації висвітлено специфіку функціонування медичних установ у сфері охорони здоров'я та доведено необхідність побудови облікової моделі що враховує специфіку діяльності та відповідає, як вимогам чинного законодавства у сфері обліку, так і вимогам відомчих облікових регламентів, що розроблені Національною службою здоров'я України. Охорона здоров'я – це сфера, що забезпечує фізичне існування суспільства. Традиційно в Україні ця сфера фінансувалась за рахунок бюджету, а в умовах впровадження ринкових відносин спостерігається розширення мережі комерційних закладів, що функціонують у цій



сфері для забезпечення конкурентоспроможності та підвищення ефективності використання бюджетних ресурсів, спрямованих на збереження здоров'я нації, розроблено та реалізовано стратегію реформування системи охорони здоров'я. Трансформація системи охорони здоров'я проводилась під гаслом забезпечення всім громадянам України рівний доступ до якісних медичних послуг, з орієнтацією системи на пацієнта. Результатом трансформації є створення на базі бюджетних закладів охорони здоров'я комунальних некомерційних підприємств. У роботі досліджено особливості діяльності некомерційних підприємств у сфері охорони здоров'я, що впливають на управління ними в системі обліку. Наведено результати аналізу сучасної облікової практики таких закладів, з'ясовано проблемні аспекти та обґрунтовано перспективи формування ефективної моделі обліку.

Ключові слова: Комунальні некомерційні підприємства, неприбуткові установи, модель обліку, рахунок, бюджетна установа, заклади охорони здоров'я.