

## Nature and characteristics of bioenergy

### POTENTIAL UKRAINE

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The theoretical study of bioenergy opportunities and analysis of the current state of the building to ensure balanced development of the agricultural sector and environmental conservation.

Bioenergy potential, agriculture, natural resources, alternative, environment.

Natural resources are an important part of a complete human activity, but there are isolated, without which the society, basic to life which is the biological resources that form the biological cycle of matter and energy in nature. Natural resource potential including renewable and partially renewable resources. Increasing the share of renewable energy development acquire biological or biofuels (biodiesel, bioetalon biogas) as a source of energy, the main raw material for the production of which is agricultural products.

The implementation of efficient (optimal) use of energy is utilized strategic issues of the agricultural sector. This is due to many factors beyond: ensuring energy security and reduce dependence on energy imports; the development and performance of the enterprise; create new jobs and increase revenues to the budgets of all levels; improve the environmental situation.

According to the Cabinet of Ministers of Ukraine on February 22, 2008 №366-was one of the priorities of the industry is to coordinate the development of alternative fuels to replace traditional resources, the development of raw materials for biofuel production [1]. The implementation of energy efficiency measures and reducing the negative impacts on ecosystems requires the introduction of a comprehensive approach at all levels of government.

Analysis of recent research and publications. The question of the nature and practical study of bioenergy opportunities seen in scientific publications such domestic scientists: VA Borisov, V. Gavrish, BM Danylyshyn, OG Makarchuk, TI Ponomarenko, MD Rudenko VK Savchuk, PT Sabluk, EV Khlobystov and others.

Given the urgency of the issue of the formation of energy security and certain sectors of the economy, it needs detail to identify potential capacity to increase bioenergy potential, especially in the context of conservation of natural resources potential.

The aim - to theoretically justify bioenergy opportunities and analytically assess the current state of their use to ensure balanced development of the agricultural sector and environmental conservation. The main material. This topic is very relevant, because closely related to the ecological security of the country and separate regions. Under the present conditions, there are real opportunities for production of biofuels for their own use and export. The representative of «Sunfuel Ukrain», which introduces new technologies in Ukraine, Terence Buysen claims that fuel produced on the latest technologies, competition is not a group of food and allows to improve the environmental situation and resolve the issue of the Most Out of invested capital [2] . The positive is the fact that the Ministry of Agriculture and Food of Ukraine supports capacity building for the production of biological fuels in Ukraine, which potentially increases the field of investment opportunities for the future.

The advantage of using bioenergy potential is that there is a possibility of increasing the gross production of environmentally friendly products by reducing energy costs, as is a renewable bioenergy potential. Renewable energy accounts for about 14% of global primary energy consumption, of which the combustion of biomass waste types and accounts for 11% hydropower - 2.3%, wind power - 0,026% solar energy - 0.039%, geothermal energy - 0.442% .

Given the declared program of environmental conservation in the European Union is binding capacity of alternative and renewable energy sources to 20%. To this end, the EU made the distribution of quotas mandatory renewable energy, the possibility of state support for compliance with the laws of the land use. Proposed criteria for stability of fuels that can achieve 10% use of liquid biofuels and biodiversity protection. Given the technical and economic potential of biomass for energy production and its consumption may be sufficient to cover global demand for energy resources, it does not compete with the production of raw materials for food purposes and not harming the environment [4].

The most promising regions in terms of available biomass potential is Latin America, South America and Eastern Europe, and Oceania, East and South East Asia, where there are large areas for growing energy resources in the long term. The latter can be partially explained by the dynamics of the population and rapid technological progress in the field, which leads to increased productivity [4].

Analytical forecasts show that most of the technical potential of biomass can be developed for low production costs are about \$ 2. USA / GJ (1 GJ = 10 J). This development is a prerequisite for broad adoption of the use of bioenergy potential, particularly efficient agriculture in developing countries. Transformation processes in different regions of the world have different trends. In less favorable conditions predicted bioenergy potential of the world may be somewhat lower. It should be noted that the development of technologies (processing, converting raw materials) can significantly improve the competitiveness and efficiency of bioenergy production [4].

In modern conditions satisfying alternative energy from 1.0 to 2.0% for energy needs, representing a small proportion.

The priority is to improve the development of approaches to capacity building bioenergy, solar, wind, geothermal energy. The potential of renewable energy shown in the table.

The potential of renewable energy sources in Ukraine \*

The direction of development of renewal energy sources Annual technically achievable energy potential annual volumes of natural gas substitution,

billion m

billion kWh. h. million tons. p.

Wind 41.7 21.0 18.3

Solar energy 28.8 6.0 5.2

Geothermal energy 105.1 12.0 10.4

Small Hydro 8.3 3.0 2.6

Bioenergy 162.8 20.0 17.4

Energy Environment 154.7 18.0 15.7

Total 501.4 80.0 69.6

\* Source: presented by the author using data of the Institute for Renewable Energy

Consequently, the annual technical energy potential for the development of renewable energy sources will provide an opportunity to the replacement of traditional energy sources and reduce the negative impact on the ecosystem.

We evaluated the potential of biomass to build bio-energy capacity (Figure). Thus, the total potential of biomass energy potential extension highest share occupied straw crops (excluding maize) - 23.1%, energy crops (willow, poplar, miscanthus) - 21.1%, and the lowest proportion of occupied biogas waste water - 0.8%.

Hence, energy development has a significant impact on the feasibility of actions to transition to balanced development, the combination of economic, social and environmental priorities.

Fig. The potential for increasing biomass energy potential of Ukraine,% \*

1 - straw crops (excluding maize); 2 - stalks, corn grain; 3 - stalks, sunflower husk; 4 - biogas from manure; 5 - biogas from wastewater; 6 - wood waste; 7 - biogas from solid waste; 8 - briquettes of solid waste; 9 - liquid fuel (biodiesel, bioetanol); 10 - energy crops (willow, poplar, miscanthus); 11 - peat

\* Powered by the author using materials GG Geletukha, TA Zhelezna [5]

One of the goals is the implementation of measures under the Energy Strategy of Ukraine until 2030, which is refined by a working group formed by the Ministry of Energy, on the basis of the "Energy Strategy of Ukraine until 2030 and beyond", developed by the Institute of Energy National Academy of Sciences of Ukraine. Refinement is performed according to the instructions of the President and government of Ukraine on the basis of parliamentary hearings, public discussions, suggestions MPs Ukraine, ministries and agencies, academic organizations and energy companies [5].

The strategy is designed to be a geopolitical trends, macroeconomic, social and technological development of the country, with certain risks regarding the determination of these factors, so it is necessary to ensure continuous monitoring and periodic energy strategy refinement of the volume and timing of work considering the dynamics of prices for fuel energy resources in the world and the country, state development programs of scientific and technological progress, improve environmental legislation.

Conclusions and prospects for further research. Implementation of the State Energy Program will ensure the development of energy-saving technologies and reduce energy dependence. Thus, the reproduction of natural-resource potential impact of any possibility of greening the production and development of bioenergy. This is explained by the fact that the agricultural sector production process is closely associated with living organisms, plants and animals, biological processes that take place according to certain laws of nature and objectively require adjustment of individual processes in accordance with its rhythm that characterizes the need to consider biological characteristics of certain types of natural resources, including bioenergy.

Given the above, the development of bioenergy is an important direction to improve the competitive advantages of the national economy and preserving the environment that shapes opportunities to ensure zrivnovazhenosti the industry.

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THE QUESTION OF ACCOUNTING land lease  
Agricultural land

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Investigated lease land relations in agriculture enterprises and reviewed records of the lease of agricultural land. A perfect land lease agreement (PA). Land rental, lease, share, Acceptance protocol, operating leases, lease land relations.

Lease relations today are an important part of the economic mechanism, which depends on the performance of not only farms but also the entire agricultural sector of Ukraine. This is because currently 90% leased agricultural land use units, so special attention needs rational construction system lease of agricultural land.

Analysis of recent research and publications. Questions accounting lease of agricultural land and rent regulation of land relations in agricultural enterprises were the subject of research by many scientists - LM Bratchuka, FF Butyntsya, DS good-natured, O. Ermakova, VM Beetle, GG Kireytseva, PT Sabluk, AM Tretyak, MM Fedorov, VP Yarmolenko, but it is for remains unresolved and requires further in-depth study and improvement due to turnover socio-economic situation in the context of national integration of Ukraine into the world economy.

The aim - to consider leasing land relations in agricultural enterprises and analyze reflected in the accounting lease land (shares).

The main material. Today, Ukraine has a mechanism land lease that is presented in the figure. This mechanism is a prerequisite for the existence of two parties, namely the tenant and landlord, between which relations are formed on the same property. When you rent by owner kept order and the lessee acquires the right to use, possess the object of the lease. As a result, the tenant emerging interest in the effective use of it [1]. As a result of the privatization of land, land owners in Ukraine were mostly individuals - citizens of Ukraine.

It should be noted that after the implementation of land reform in the country, the share of land farms and businesses that operate on the basis of private ownership, through lands belonging to the PCB. If the beginning of 1992, the entire land fund of Ukraine was in the public domain, then the beginning of 2010 the share of state-owned land was 47.9%, private - 52% and collective (according to state regulations) - 0.1% [2] .

Fig. The mechanism of land lease

As a result of organizational and economic land reform more than two-thirds of agricultural land transferred to private ownership of citizens and legal entities. Approximately 7 million citizens received certificates of land (share), of which 90% was replaced certificates state acts on the ownership of the land. As a result, land transformation was created 7819 business entities, private companies 4333, 1001 production cooperatives, 42101 farms, 345 state-owned enterprises, in 1553 enterprises in other forms. According to official statistics, in the first quarter of 2012, there were 4.4 million lease agreement. Of these, 1-3 years - 5.5% of the total number of contracts, 4.5 - 42.2%, 6.10 - 39.1% and more than 10 years - 13.2%. Area leased land (shares) amounted to 17.3 million hectares [2]. Global science and practice of expediency long lease terms, which saves leased land fertility and economic and financial stability of tenants. Therefore, to be agreed conditions typical lease land.

During the execution of leases of land shares (shares) are often disputes between tenants and landlords, so we offer finalize model agreement, adding it some points. First of all, the tenant and the landlord agree with the preservation of the object of lease shall be prescribed safeguards to preserve the lease land unit; have to work to determine the quality of the land to the land rental agreement and after its termination; clearly defined in terms of transfer of land share tenant; must be determined who bears the risk of accidental damage or destruction of the object of the lease. In case of deterioration of soil quality in the contract should specify the amount of compensation. Quite an important issue in the lease land (share) is rent. The contract should clearly define the form of rent, that money, natural or labor (in the form of the provision of services to the lessor), as often happens, when the time comes to reckoning with the landlord, the tenant can not pay in cash and selects natural form of payment. But if such a situation occurs, then the contract should specify certain terms through which you can change the form of rent. You also need to clearly prescribe the fine, if there was a change in purpose leased land (share). In our opinion, the lease land (share) must be at least 7 years, 8-10 years and the best. The larger the lease gives the opportunity to land management, introduce rational crop rotation, encourages investment in improving soil fertility, improving land, promotes intensification of agricultural production. The state of legislation should encourage owners and tenants to extend the life of the lease. This will improve the efficiency of rational use of land, the tenant will get more profit from business activities.

Total land lease agreement (PA) is the basis of lease of land relations, source of information for the implementation of accounting leased land (shares) on which an act of acceptance and transfer and other primary documents. Therefore, taking into account the contract all material conditions is crucial for the proper organization of accounting and reporting. Because there was no act of acceptance and transfer of leased land (PA) can happen when a document is not considered necessary information, so that violated rights as a tenant and landlord.

In accounting according to P (S) 14 "Lease" land lease (shares) should be considered as operating [6]. This object reflects the tenant's lease at 01 off-balance sheet at cost, which includes a lease. The increase in the balance of account 01 "Leased fixed assets" is when making registration of assets received in operating leases, decrease - when they return to the lessor.

Quite an important economic role in the lease relations is to determine the level of rent for land shares, mostly because it depends effectiveness land lease. The practice of setting the rent can be varied. In our country, the rent still prevails kind - 71.6%, although in recent years there has been a trend growth of money. According to the Decree of the President of Ukraine, the lower limit of the ground rent should be at least 3% of the normative monetary value of land. In Ukraine as a whole the average size of the rent for the first quarter of 2012 is 443 USD per hectare. Rents include the accounts of expenditure:

- 91 "Total expenditures" when on land cultivated cultures, that rents can not be tied to the cost of cultivation of a particular culture;
- 23 "Production" if land (share) lease for the cultivation of a culture.

In accordance with the accounting requirements we propose to revise and supplement the economic classification of rent, namely at intervals payable - current and up-front; Legal status of subjects rent - for businesses and individuals.

Conclusions and prospects for further research. Thus, the problem of land reforms in our country should decide not so much in landed property as in human ways and results in the use of land as an object of management, and the creation of appropriate conditions for involvement in the land market turnover, including including the lease. Particular attention should be given to regulation by the state to conclude leases of agricultural land, and compliance with specific rules and statutory norms of land lease relations, allowing you to balance social and economic interests of different actors of land relations and rational land use.

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Aрендные земельные relationships of research in enterprise and selskohozyaystvennyh rassmotren Accounting lease earth selskohozyaystvennoho purpose. Contracts for proposals usovershenstvovat lease land tracts (PA).

Rent land, contracts of lease, share, Adoption Act, transfer, lease operatsyonnaya, arendные земельные relationship.

Investigational the land leasing relations in agricultural enterprises and the account of land leasing of the agricultural setting is considered. It is suggested to perfect the contract of tenancy of lot land (share).

Land leasing, contract of tenancy, share, the act of acceptance and transfer, operating lease, land leasing relations.

Non-current assets VALUE IN THE CIRCULATION  
CAPITAL OF AGRICULTURAL ENTERPRISES

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Modern approaches to the interpretation of the economic substance of non-current assets of agricultural enterprises. It analyzes the changes in the classification of fixed assets according to P (S) №1 «General requirements for financial reporting." Investigated the place and role of non-current assets in the system of circulation of capital farms.

Non-current assets, capital, play, recreation and tourism.

One of the necessary and important factors increase and improve the quality of agricultural products is the provision of non-current assets of enterprises and their efficiency. Expansion, an adequate functional status, updates, upgrades and rational use of non-current assets contribute to the sustainable operation and development of agricultural enterprises, and thus would increase their level of competitiveness. However, due to deteriorating financial situation in Ukraine's agricultural transformation and structural units observed deterioration of security and the quality of the fixed assets of agriculture. Under these conditions, there is a need to study the current state of information-analytical maintenance of formation, use and reproduction of fixed assets and their role in the circulation of capital farms.

Analysis of recent research and publications. Problematic issues available, efficient use and reproduction of fixed assets of enterprises involved many researchers, especially among Ukrainian scientists should be allocated SF Chairman, LL Gorki, V. Hill, N. Urban and others. Among foreign scholars significant contribution to the study of theoretical and practical issues of economic substance of non-current assets have the following scientists: H. Andreksen, D. Kolduel, MR Matthews, B. Needles, MH B. Perera, G. Savytska , Y. Sokolov. But much of the problems associated with the investigation of the role of non-current assets in the process of wealth creation, information-analytical maintenance of formation, use and reproduction of fixed assets and their importance in the circulation of capital farms requires in-depth study and improvement.

The aim - to assess the place and role of non-current assets in the capital circulation system of agricultural enterprises.

To achieve this goal it is necessary, first, to the study of modern approaches to the interpretation of the economic substance of the concept of "fixed assets"; secondly, to analyze the value of non-current assets in the capital circulation system of agricultural enterprises.

The main material. Analysis of research of many scientists shows that a clear interpretation of the term non-current assets and essentially does not exist, since each component of non-current assets in terms of accounts defined separate account as accounting needs more information about the individual objects, which leads to the "non" professional accountant of this generalized definition as "non-current asset." In foreign accounting practice of "fixed assets" refers to different periods: permanent assets; property, facilities and equipment; permanent physical assets like. In Switzerland, the current assets in the asset balance combined into one group - fixed assets; Russia current assets - those that include intangible assets, fixed assets and profitable investments in tangible assets; Germany - capital and financial assets; Estonia - fixed assets (long-term financial investments, tangible fixed and intangible assets); Egypt - the main (fixed assets), moral (intangible assets) and capital resources (natural

resources) [1, S. 296-297]. Table discussed the interpretation of the economic substance of non-current assets in the domestic legal and regulatory sources. Summing up the economic substance of the interpretation of non-current assets are in domestic regulatory and legal sources, it is worth noting that there is no single definition. In our opinion, is the most comprehensive treatment of non-current assets, which gives the State Property Fund of Ukraine, where in addition to their classification and takes into account the lifetime right to possession and use of non-current assets. It should be noted that in the economy and jurisprudence called capital, asset accounting called because one of the theories of division of assets in current and non-current (fixed) is a classic division of capital outstanding economist Karl Marx on working and fixed. According to MV Pivtorak, the use of the term "fixed assets" is not quite correct about those objects which he combines. The author notes that the only asset that is not reversible, is land. Therefore, he proposes to divide assets in fixed and working capital, which corresponds to the classical principle of separation of capital [7, P. 6]. Therefore, it is necessary to harmonize regulations and Ukraine input single universally accepted definition of the term non-current assets, which would adequately disclose its contents.

The economic essence of non-current assets in the domestic the legal documentation

Source Definition Author's note

P (S) number 1 "General Requirements for Financial Reporting" [2] Non-current assets - all assets that are not reversible.

Current assets - cash and cash

equivalents that are not restricted to use as well as other assets held for sale or consumption during the operating cycle or within twelve months from the balance sheet date According to the author, this definition does not specify the composition of non-current assets, but only limited to the identification of non-current assets available for them exploitation

Board of the National Bank of Ukraine [3] Non-current assets - assets (non-current assets) and intangible assets Definition of fixed

assets is reduced to the dividing current assets to tangible and intangible, so it can be used for companies in other industries, including agriculture

Federation of Trade Unions of Ukraine [4] Non-current assets - tangible and intangible resources that are on the books FPU and made available to the business unit of operation and useful life which, as expected, is more than one year Determination reveals the economic substance of fixed assets through classification and useful life

Ministry of Economy of Ukraine [5] Non-current assets - all assets that are not reversible Duplicate definition of non-current assets in P (S) №1 «General requirements for financial reporting"

State Property Fund of Ukraine [6] Non-current assets - tangible and intangible resources which are fixed by now on the right of business or operational management of the proceedings and provide its core activities and the useful life of more than one year or the operating cycle, if it is greater than Year This definition allows revealing the essence of non-current assets compared to the previous ones, because in addition to the above features, indicates the need for ownership or use of non-current assets of business entities

Better understand the economic substance of non-current assets helps their classification. In connection with the introduction of P (S) number 1 "General Requirements for Financial Reporting", approved by the Ministry of Finance of Ukraine of February 7, 2013 p. №73, classification of non-current assets in the Balance Sheet (Statement of Financial Position) companies is somewhat different from classification of

non-current assets in the previous form of the Balance Sheet and the classification of non-current assets in the chart of accounts, including a new form of the Balance Sheet includes new articles, first, unfinished capital investments (previous name - construction in progress); Second, investment property. Under the new requirements for drawing up a balance sheet structure of fixed assets seized goodwill. Recall that goodwill - the excess of the cost share of the fair value of the identifiable assets acquired and liabilities over the cost of acquisition at the date of acquisition. The term entered in the accounting practices of companies with the introduction of national accounting standards adapted to IFRS. In our opinion, the reason for this exception is that this type of fixed assets not found practical use in Patriotic accounting and analytical practice farms. Non-current assets are in constant motion, as a result of their use in agriculture of agricultural products. Due to the depreciation of the value of fixed assets transferred to the newly created agricultural products. Therefore, non-current assets in the process flow of capital farms (Fig.).

Fig. Non-current assets in the system of circulation of capital farms

In its economic content and purpose of non-current assets related to the business of the enterprise that change under the influence of human activity towards getting agricultural produce, or additional biological assets. According to the process of economic turnover, fixed assets used as resource potential for the creation of agricultural products, where part of the cost goes to the newly created products in the form of depreciation. Profits from the sale of products to be distributed, and the funds directed to reproduction of non-current assets. Thus, the process flow of capital, which fixed assets assigned a special role in economic activity. Thus, the definition of "fixed assets" is not quite correct in relation to those objects which he combines. We agree with the opinion of others [7, P. 6] that these assets should include key which corresponds to the classical principle of separation of capital.

Conclusions and prospects for further research. Research the economic substance of the term non-current assets shows that a clear interpretation of their content in literature and regulatory sources there. Therefore, it is necessary to harmonize regulations and Ukraine input single universally accepted term fixed assets, which would fully disclose its contents. Non-current assets are in constant motion, as a result of their use in agriculture, agricultural products, because we consider it necessary to clarify the definition of non-current assets to demonstrate their economic substance, meaning and role in the circulation of capital farms.

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Rassmotrenы Modern approaches for interpretation эконоmycheskoy essence необоротных assets sel'skohozyaystvenных enterprises. Proanalyzovаны Changes in Classification необоротных assets in accordance with the P (S) BU number 1, "General requirements for fynansovoy otchetnosty." The place and role of research необоротных assets in the system of capital turnover sel'skohozyaystvenных enterprises.

Необоротные активы, capital, Playback, resource potential.

The modern approach to the interpretation of the economic substance of fixed assets of agricultural enterprises is considered. The changes in the classification of fixed assets by National Standard number 1 "General requirements for financial reporting" are analyzed. The place and role of fixed assets in the system of capital turnover are investigated.

Fixed assets, capital, reproduction, resource potential.

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Aspects of intra-ECONOMIC  
CONTROL overhead costs

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The key aspects of intra-economic control overhead cost. Take into account the complex nature of their articles, which influences the choice of teaching methods of control. Emphasized the usefulness of organizational control procedures structural nature.

Total expenditures, internal economic control, structural aspect, functional aspect, psychological aspect informational aspect.

Proper organization of internal control - is one of the most important factors that help to mobilize limited resources to maximize company profits. A significant proportion of the cost structure occupy overhead costs, combining incorporates different functional areas of spending. Internal control prevents, detects, eliminates flaws and violations arising from the business enterprise, including deviations from the norms of normative and legal acts of accounting policies, statutory documents, plans of the enterprise, error and abuse.

Analysis of recent research and publications. An important contribution to the development of theoretical foundations of internal control made by such scholars: FF Butynets, BI Valuev, EV Kalyuha, LV Napadovskaya, MS Pushkar, V. Sopko, M. G. Chumachenko, C. Drury, TP Karpov, C. Hornhren, R. Adams, VF Pyro and others. Despite significant research achievements, the current system does not fully meet modern requirements due to imperfect regulatory, organizational methods of internal control overhead cost, lack of internal standards.

The aim - to determine intra-organizational forms of economic control overhead cost, principles and methods of the totality of structural, functional, psychological and informational aspects of control. The main material. The organization of the control process for each individual company envisages many organizational and methodological steps, each of which should be based on the features of manufacturing processes and parameters that are monitored. A characteristic feature of the overhead cost as object is a complex nature of the items that they are formed, and thus the complexity of control procedures increased several times, for each type of expenditure necessary to apply adequate economic nature of their control methods.

In general, the internal control circuit, in our opinion, it is necessary to distinguish between separate intra-economic and budgetary and analytical control. The objectivity of the internal and economic control is provided by the degree of its independence in management structure. Appropriate use of organizational control procedures structural nature, that costs are controlled in individual articles by cost centers. Conducting internal and economic control overhead cost is proposed to carry out the author in several aspects, providing the most complete coverage of all issues. Consider each aspect separately control describing basic instructional techniques and procedures.

In structural aspect of intra-economic control overhead cost to take into account the peculiarities of the activities in each business unit of the company. The nature of the service and support cost centers is to provide services direct production, so it is necessary to clearly distinguish between their own shop overhead costs, which are then written off the cost of primary production. Nominal cost center is an enterprise for which the sum is formed overhead cost that can not be considered part of any other cost

center. The main cost centers accumulate other than their own overhead cost, the cost of service and service shops and parts costs deducted from the nominal center.

From the functional aspect is analyzed first itemized overhead cost structure of each cost center and established the legality of transfer of a paper to this species. It also uses the following instructional techniques, logical analysis, analysis of the laws and regulations, analysis of key processes cost center. To verify the functional aspect may also include such actual ways to control how the shop premises inspection, quality control of production services (heating, hot water, sewage), conditions of work (the presence of Department of Labor, the availability of teaching materials and instructions) of inventory of materials and low value items (shoes, clothing). Actual production process service department should be in a logical subordination amount of funds allocated to support it properly. Any deviations indicate a problem include the formation of this expenditure.

The psychological aspect of control involves primarily an inspection of the responsible persons of each cost center. This test is performed by creating an appropriate sample reports generated by such persons and to establish their authenticity. As a result, the percentage of trust is established for this official, depending on the number of detected violations in the center costs and revealed information integrity. The most important aspect is checking the information aspect that involves determine the degree of reliability and quality of information flows generated in each cost center on the amount of overhead cost and consists of the four stages, which are subject to and together help to assess the accounting costs. The first stage is tested Basis of information flows - original documentation. Set accuracy of, and basis for drafting the authenticity of such documents. Primary documents must meet standards approved by the company and have all relevant information and signatures. By forming their sample representativeness which set those checks Compliance amounts of primary documents and reports production plant. Deviations are issued in the form of comparative information. In the next step the correctness of their production records departments, by analyzing the inclusion of overhead cost amount. These documents are analyzed both in content and in form, in individual articles and pidstatey costs. By calculating the arithmetic established the accuracy of information. Further controlled accuracy of analytical records of costs. The next step is controlled by the accuracy of current information on the account 91 "Total expenditures" and distribution of amounts for accounts. This control procedure is carried out on the basis of current data, which are compared with the analytical data accounting and data circulating information corresponding accounts.

The result of intra-economic control overhead cost is the inspection report, specifying type of cost center, during the inspection, custodians and describes the state of information flow on the amount of overhead cost that include data analysis in structural, functional and psychological aspects. These checks in terms of the information provided in the form of comparative data transfers results and more. Conclusions and prospects for further research. Thus, internal economic control overhead cost allows us to estimate the degree of qualitative information emerging in the accounting system and provide suggestions for further improvement. The disadvantage of this type of control is that it has the following character is based on historical events. The most appropriate is to conduct such monitoring once a year in each center of responsibility. The application of such periodicity allows systematic control all cost centers and examine in some detail the specifics of their activities.

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Basic aspects of conducting inner-economic control of production expenses. The complex character of articles on which choice of methodical approaches to control. The emphasis is on the appropriateness of application of organizational control procedures structural.

Overhead costs, inner-economic control, structural aspect, functional aspect, psychological aspect, information aspect.

The main aspects of domestic economic control overhead cost. Taken into account the complex nature of their articles, which affects the choice of teaching methods of control. Among others, the usefulness of organizational procedures for monitoring the structural nature.

Overhead costs, internally-economic control, the structural aspect, the functional aspect, the psychological aspect, the information aspect.

PROBLEM ASPECTS OF THE REPORT  
OF CASH FLOWS FOR THE H (P) SBO 1

OA Boyarova, PhD, Associate Professor

Deals with the problem points in the practical application H (P) 1 SBO agricultural enterprises of Ukraine in the formation of indicators Cash flow statement. In particular, this applies to the formation, presentation and disclosure of changes in cash flows for the direct and indirect methods. Cash, financial statements, principles, activities.

Reform and economy of Ukraine is characterized by increasing complexity of financial and economic ties between entrepreneurs, active introduction of international accounting standards and financial reporting. All this is done to speed up the process of integration into the global community. Cash is an important element of economic relations, the question arises why the provision of information to users for decision making complete and unbiased information about the financial position, results of operations and cash flows, which is exactly the purpose of the Statement of Cash Flows.

Formation Cash flow statement agro-industries regulated by H (P) SBO 1 "General Requirements for Financial Reporting", with the adoption Expired P (S) 1-5, including P (S) 4 "Report Cash Flows ". Analysis of recent research and publications. Problematic issues of cash flows reflecting their reporting studied both foreign and domestic scholars - C. Drury, C. Hornhrehn, J. Foster, SF Goals, V. Zhuk, LM Kindratska, G . H. Kireytsev, LK Suk, VP Panteleyeva,

V. Parkhomenko, VO Shevchuk and others. Foreign experience of compiling and using Cash flow statement is of considerable interest in theoretical and practical terms, but nowadays it takes into account the lack of farms and Ukraine's economy as a whole.

The aim - to justify methodological provisions for formation and disclosures in the Statement of Cash Flows, improved methods of forming indicators of cash flow from core activities by methods prescribed H (P) SBO 1 "General Requirements for Financial Reporting."

The main material. In the current economic climate funds play an important role in the existence of the company. They, on the

other hand, is an integral part in all stages of economic activity - the acquisition of inventory to settlements with customers, on the other - determine current and future financial position of the sub-enterprises. Cash is much more than a simple tool that promotes economic development, so it is necessary to determine the strategy and tactics of managing their formation and the consequent use. Information about changes in the cash flows in terms of operational, financial and investment information presented in the Statement of Cash Flows.

Agribusiness enterprises must reflect timely and accurate information about the changes in cash after using this information management can control the current solvency and make operational decisions on its stabilization, evaluate the possibility of additional investment. With this information, you can assess how stable is the financial condition of the company.

With the adoption of H (P) SBO 1 "General Requirements for Financial Reporting" (the H (P) 1 BTP) have changed all financial statements, including the Statement of Cash Flows. According to H (L) 1 BTP purpose financial statements is to provide users with complete, accurate and unbiased information about the financial position, results of operations and cash flows of the company. Consider the different features in the formation of the Statement of Cash Flows for the P (S) 4 "Statement of Cash Flows" and

N (P) SBO 1 (tab.).

Formation Cash flow statement for the P (S) and 4 h (P) SBO 1

Number p / Performance comparison of P (S) 4 "Statement of Cash Flows" H (P) SBO 1 "General Requirements for Financial Reporting"

1. Who takes reports of enterprises, organizations and other legal entities of all forms of property (other than banks and budget institutions) Legal entities of all forms of property (other than banks and budget institutions).

Small business entities that for financial reporting using IFRS for SMEs

2. Name Report Cash flow statement (form number 3) Cash flow statement (by direct method) (form number 3)

Cash flow statement (by indirect method) (form number 3 district)

3. Methods of forming Live Report by direct and indirect method (optional enterprise)

4. Structure of the report and approved the report form does not provide for adjustment. Companies can not cite an article in which there is no information to disclose (except where such information was in the previous reporting period).

Businesses can add articles retaining their names and line code from the list of additional items of financial statements

According to the table the current Statement of Cash Flows submit legal entities of all forms of property (other than banks and budget institutions) [3, 4]. Small business entities forming its reporting requirements under the P (S) 25 "Financial Report of the small businesses." However, according to p. 1 Section IV H (P) SBO 1 small subjects

business, which for financial reporting used

IFRS for SMEs use the form Cash flow statement reports approved in Annex 1 to N (P) SBO 1 [3].

In accordance with Annex 1 to N (P) SBO 1 Cash flow statement can be made by direct or indirect means, form number 3 - the direct method or form number 3 region - by indirect method. Company may, at its discretion, choose the appropriate method of calculation, but it's necessary in order to amend the accounting policy regarding financial reporting. Therefore, enterprises are 1 block 2013 financial statements submitted by the new requirements as a result, changes to the order of the accounting policies must be no later than 9 April (the last day of filing for Q1).

Consider in more detail, giving users their choice method for determining net cash flow. By using the direct method reveals the main gross cash receipts and expenses. It requires constant accumulation of data on the cash flow necessary generalization performance in the analytical accounting. Using the indirect method in profit or loss adjusted based on non-monetary nature of operations, deferred, charging past years, future revenues or payments, items of income and expenses related to investing and financing activities. It is based on maximizing the use of pre-indicators of financial statements - balance sheet and income statement - and minimal use of primary documents, accounting records, analytical and synthetic accounts.

In the statement of cash flows (for both methods) are deployed proceeds and expenditures of cash the company arising from operating, investing and financing activities during the reporting period [2]. If cash flows from operations includes a sum belonging to various activities, they report cited separately as part of the articles on relevant activities.

The use of different forms and methods of construction of the statement of cash allows them to analyze the scope and structure in several respects. As a result, the user receives information detailed

presentation of operating, investing and financing transactions of the enterprise for the period. This, in turn, allows him to conclude that the strengths and weaknesses of the company, its current and potential problems, shortcomings in management and business activities.

Another innovation in the preparation of the statement of cash flows in accordance with the requirements of H (P) SBO 1 is that companies can determine the composition of the articles, which are disclosed. This means that they can not be given items that are provided in the financial statements approved H (P) SBO 1 if they do not have information for disclosure (unless such information was in the previous reporting period). Also, companies have the right to include the financial statements schedules in the manner specified N (P) BTP 1, provided that they meet the following criteria:

- Information is essential;
- Assessment of the article can be reliably measured.

According to H (L) BTP 1, material information - information, the lack of which can influence the decisions of users of financial statements. Materiality is determined by the information relevant national provisions (Standard) or International Financial Reporting Standards and management. Materiality depends on the amount of paper or significance error judged in the particular circumstances of its omission or misstatement. According to the letter of the Ministry of Finance of Ukraine "On the significance of the accounting and reporting" from 29.07.2003 g. № 04230-04108 in determining the materiality of certain articles of the threshold of materiality can be taken share relevant articles baselines for which the recommended items to report Cash Flow Net cash (income or expense) respectively from operating, investing or financing activities during the reporting period [1].

The orders of the accounting policies of many agricultural enterprises materiality threshold is not defined. Some businesses noted as materiality threshold of price limit of 500 or 1000 USD. This is also necessary to pay attention to management and users materiality serves as a threshold or cut-off, and quality characteristics.

Conclusions and prospects for further research. We believe that the introduction of N (S) 1 must:

- to amend the order of the accounting policies agroindustrial enterprises on choosing the method for determining cash flows and applying appropriate report form;
- in connection with the use of the concept of "schedules" are formed, provided that the above information is material to focus management companies to determine the threshold of materiality and fixing it in the order of accounting policies.

In order to avoid differences in the requirements and principles of financial reporting with the adoption of H (P) 1 BTP be made

appropriate changes to Chapter IV «Financial Statements" of the Law "On boo-haltersky accounting and financial reporting in Ukraine".

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## PUBLIC ACCOUNTANT RISK IS IN COMPUTER ENVIRONMENT

NP Venheruk, PhD, Associate Professor

Consideration of risk defined the problem of computer audit dos audit survey findings inherent risks that arise in computer data processing, their essence. The main stages of the audit networks. Formed conclusions based on research results.

Audit, computer information technology, risk, quality, reliability, audit evidence, conclusion.

Audit market in Ukraine today is rapidly developing. Improve etsya regulatory framework is optimized organizational structure, posylyuyet Xia control of the Audit Chamber of Ukraine on audit quality and on-provision of related services. Most auditors and audit companies, OJEC guarantee their competitiveness to constantly improve the qua-lifikatsiynyy level and look for new ways to more effective and efficient way of providing services. One of the most effective methods OJEC chenie improve audit quality is the use of modern computer information technologies that ensure a high level of automatism-tion, a comprehensive computerized auditing, would include sweat-zhnyy financial analysis unit, take into account the peculiarities of the profession. U-NAC, it should be noted that there are computer audit their additional risks that are inherent alongside classic audit.

Analysis of recent research and publications. Problems of formation and development of audit work devoted to such renowned practicing auditors, accountants and academics: V. Bondar ID Vatuli, VV Galasyuk, V. Ho lovacha, TI Yefymenko, in . M. Beetle, LP Kulakovska, SI Prilipko and others. However, many of the modern auditing including those hundred-plies of audit risk in a computer environment, require constant study, research and analysis.

The aim - to define and justify the risks that arise in computer-cabin audit.

The main material. For each system, especially computer inherent risks. Making of financial statements of the customer or providing other services that auditors use customer data, generated in computer information systems, which are often inadequate and require verification as to provide objective audit report should take into account all possible risks that may have a negative impact on the final result. Along with existing risk peculiar to audit computer audit more specific, occurring during the use of the on-securing and computer data. They can be divided into two groups: those that arise in computer and information system of the client and those arising from the use of computer programs self-sation auditor to facilitate and improve the quality of their work.

Consider the risks of the first group. The most effective way to detect them is auditing computer networks (KM). It involves verification of implemented information systems, security systems, communication systems with the environment, a computer network for compliance with business processes and compliance international standards.

At the preliminary stage of the audit the auditor should be by means of questionnaire or survey to determine the level of risk that may arise vnasli dock deviations in the computer hardware, network, software pro-BAKING used in the enterprise. The main features of these deviations may be incorrect work such as network servers, individual devices, local computers and other components KISP. Particular attention should be paid when there are problems in ensuring the integrity, completeness, preservation of information, its security against unwanted users. The need for auditing computer networks arises when there is a need to assess status of compliance and effectiveness of a computer network. In addition, the auditor should perform additional verification procedures and when the

company there is the fact of diverse technologies, hardware and software, systematic control over the work of the computer system of the bureaucracy.

For successful and efficient assignment consists Generalized-on technology audit KM, including the detection of computer network elements to be checked, record the number, location, identifying the persons who directly operate computers, conclusion and implementation of technical project audit, to express an opinion.

Comparing with the classical KM audit auditing financial statements, we can say that the terms of reference are equivalent to working pro-grams auditor. It is defined specification and phased action auditor necessarily agrees with the customer and approved by [8, p. 128]. To perform maintenance tasks can be offered in the following stages of action:

- Determining the composition of the Cabinet hardware, analysis hardware and software configuration of network, finding out the number and status of PCs, servers, peripherals, other equipment, and inventory KM;
- Analysis of the structure of the Cabinet, which includes checking compliance information structure KM staffing management structure, the presence of single points of failure (ie those network elements, the rejection of which leads to the inability of the service to all or pain-sixth of its users). Check utilization, productivity and optimum flow-passage malnosti information about reliability and security, brought into the software;
- Documentation of technical analysis tools and software on certificates of conformity, hygienic certificates of means, payment documents confirming the purchase of licenses and other;
- Checking the logs changes to the system log-servicing vuvannya, frequency inventory of registration, the expiration of the warranty and lifetime;
- Formation of databases on the audit of the Cabinet, which includes a list of issues in the Cabinet, evaluated the impact of these problems, measures to address network problems. This is actually the final document audi-tor auditing computer systems company.

To ensure compliance and auditing principles, one of which is the collection of reliable audit evidence, auditors should consider the presence of risks inherent in computer information systems.

The most common risks of information systems and those associated with the system of internal control environment in the code are such species [6, p. 162]:

1. No trace operations - that is transforming the way the uncertainty of Rennes-input information from primary records in the totals. The gist of it is that some of the information systems are designed so that full information about the operation can only exist for a short period or only in computer format. If a complex program involves a large number of processing steps, the full amount of information required for verification can not be. That is why the errors that exist in the algorithm of the program, it is difficult to detect without special programs.
2. The only processing operations means that computer processing can cause that errors and deficiencies in accounting procedures can remain undetected for a long time. And this is because during computer processing similar operations apply the same instructions, which allows virtually eliminate the possibility of errors inherent in manual processing. But programming errors and other system errors in technical equipment or software resulting in incorrect processing of transactions).
3. Lack of separation of functions. Is that some management procedures can be concentrated in the hands of an accountant, while during the accounting manually they would be distributed among several employees. Thus, an accountant controls himself.
4. The possibility of unauthorized access to data or changes without evidences. When the company neglected the system of protection of information not identified and demarcated codes, there is a possibility of information leakage that may be Comer-traditional mystery for the enterprise.
5. Errors and violations identified in the application development and system software. Such risks are

high during unlicensed use, not typical, little-known programs. After all, the program used in many enterprises in different conditions tend to contain fewer errors because they layutsya-expression in the implementation process. Audit risk diminishes. Conversely, a program created in a single instance, a programmer who does not have economic education, most likely - a lot of mistakes. The risk increases. 6. There exists a risk during follow-up and support pro-brought into the software, so it is important when amending the configuration and improve it, to use the services of a professional expert in computer technology.

Additional audit risks associated with the following aspects:

- Technical aspects;
- Software system processing;
- Organization of accounting and control KISP;
- Auditor qualifications.

Technical aspects related risks caused by the poor performance of hardware, using software nevidpovi dnistyu-performance hardware and software, lack of proper maintenance and control. An increased risk of audit-schuyetsya if the computer system is decentralized and geographically dispersed computer systems. The rightful owner of software chenie accounting eligible to receive assistance and support of the software developer. They promptly make changes and you referral in their programs and give them to their users. This assistance improves the reliability of such a program, audio-Torsky reduces risk. The use of illegally acquired program increases audit risk, because such programs often Gated-pit, they have not timely corrected calculation algorithms, report forms and documents-ness, the user can correctly and fully-tuvatysya user ID of the program.

The survey results also showed that the risk of computer audit, when the company audited, there is not enough-training your staff to work in a computer system, the lack of clear division of responsibilities and accountability, weak protection against unauthorized access to the database. The auditor should evaluate your personnel qualified in computer training, IT and specific accounting system, pay attention to the attitude of the personnel system, the degree of credibility.

Given the current high level of use of computer systems in business, the auditor should be competent in the field of standard computer information technology. Yes, he has a chance to happen soon-services specialist CAT (Computer Information Techno-logy), but note that it increases the risk of detection and increases the cost of the audit of the project.

Conclusions and prospects for further research. Given the market conditions and audit services developed today in Ukraine, and conducted our research, it should be noted that along with such important audit risk as inherent risk, controls to risk detection, important for auditors need to consider and define additional risks that arise when working in a computer system processing. This will enable them to ensure the accuracy, completeness, objectivity audit evidence that you are korystovuyutsya to express an independent audit opinion.

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Scientific Advisory ACTIVITY IN THE NAAS,  
AS A PART OF innovative investment APC

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Estimated research and consulting activities in the system NAAS as part of innovation and investment development of agriculture, and shows ways for its improvement.

Research and consulting activity, innovative development, provayding, Science Park.

Developed countries, implementing the principles of technological change, create modern innovation environment and the state system of innovation and actively participate in international technology exchange, with significant scientific and technical potential and high-tech manufacturing.

Analysis of recent achievements and publications. According to experts

UNECE, which are presented in SASII (2013) review of innovative development of Ukraine, in our country the share of innovative products of industrial production volumes decreased from 2007 to 2011 from 6.7 to 3.8%.

On the other hand, there has been some improvement in technology ready-vnosti economy Ukraine implement innovative technology. For these indexes of Ukraine during the last 3 years, according to the World economy-chnoho Forum (2013) rose from 83 th place (Report for 2010-2011.) To 81 (Report for 2012-2013.).

Underestimating the role of the formation of national innovation systems already in the coming years will have negative consequences, including the agrarian sector of Ukraine. In a highly competitive global markets Ukraine can become a raw materials appendage technologically advanced countries. An important component of the national innovation system in the agricultural sector is to provide technological changes, the creation of a me-operating mechanism and rapid dissemination of new technologies [4].

Of course, in a radical innovation for the walk-in order to become a core factor for innovation economic growth-growth. It is conditioned by the prospect of Ukraine joining the Yevropeys-Union.

The aim - to assess the significance of the Scientific Advisory di activities, the system NAAS and form the main directions of improvement of the process.

The main material. According to the Concept of agrarian reform, education and science and to avoid duplication of research works, the concentration of scientific capacity and financial resources to develop priority scientific developments National Academy of Agricultural Sciences of Ukraine for 2011-2012 years reformed the organizational structure of scientific providing agricultural production [ 2]. Based on the conscious postulate that information, counseling, innovative (technology) projects - a product that has a cost and price (and therefore are subject to business), initiated joint order of Ministry of agricultural Academy of Agrarian Sciences and in 1998 in each area and Crimea centers for scientific support APV to scientific advice and information are available to all businesses and population.

Approved network of regional centers of basic facilities. It is more than 300 agricultural enterprises of different ownership and management, which took over the functions of scientific and technical grounds of science and practice, information and consultation center innovation agricultural profile. Mastering innovation, scientific-advisory and information services regional centers of scientific support APV carried out in competition with foreign and domestic entrepreneurial groups.

Developed and tested mechanisms of cooperation with producers of regional centers for complex scientific advisory and information services to agricultural enterprises and farms with the creation of joint enterprises or research and technological landfills (research fields, farms).

In 2012, the regional function 350 scientific and technological demonstration polygons, which demonstrated nearly 300 types of agricultural crops and over 70 technologies of cultivation. 79 Display Closed farms demonstrated new breeds, types of farm animals and their technology and feeding. All-Ukrainian platform for learning, demonstrate the achievements and capabilities of the national plant breeding and genetics of crops, programming Regional allocation of crops and crop formation algorithms prioritize agribusiness serves founded in 2010 Exhibition and Innovation Centre NAAS.

In August 2013 the Presidium NAAS reviewed and approved model of research and innovation and investment development of the National Academy of Agrarian Sciences of Ukraine. The current network of zonal scientific innovation centers NAAS and their major research institutions as part of On-division scientific support innovative development. This central zone scientific innovation center (main institution - Kirovograd State Agricultural Experiment Station, the service area - Kirovohrad, Kyiv, Vinnytsia, Cherkasy region), Northern (main institution - Institute of Agriculture North East service area - Sumy, Chernihiv, Poltava, regions), Crimea (the main institution - Institute of Agriculture Crimea service area - Crimea), Azov (main institution -

Institute of oilseeds service area - Zaporozhye, Dnipropet-rovsk, Donetsk, Luhansk region), the Black Sea (the main institution - Institute of Agriculture of the Black Sea, the zone-of servicing - Odessa, Nikolaev, Kherson region), Poliskiyi (home institution - Institute of Agriculture Western Woodlands, servicing area ob - Rivne, Zhytomyr, Khmelnytsky, Ternopil, Volyn region), Carpathian (main institution - Institute of Agriculture Carpathian region, service area - Lviv, Ivano-Frankivsk, Chernivtsi, Transcarpathian region).

In order to ensure the implementation of scientific models of research and innovation and investment development of NAAS at the Institute creates innovative provayding Coordinating Scientific Innovation Center NAAS. There creation involving research institutions NAAS Science Park "Ahrotehnpolis." With the participation of scientists of the Academy developed and implemented national project "Grain of Ukraine - 2015" and "recovered cattle." Developed many other sectoral programs of agricultural development, the implementation of which is capable of 2015 production mln to 71 tonnes, 15 million tonnes of oilseeds, 10 million tons of vegetables, up 5.6 million tons of meat in live weight, 15.4 million tons of milk.

Nowadays the volume of crop production achieved an average yield of major crops such as wheat 30-40 kg / ha of corn and 40-65 kg / ha. At the same time national agricultural science offers varieties and hybrids of crops with potential yields, such as wheat - 90-130 kg / ha of corn - 100-150 kg / ha. In the Over-European derivatives production figures exceed the national average yield in 2,2-2,6 times.

To solve the problem of increasing the efficiency of agroindustrial production possible by increasing the technological level, implementation mechanism to stimulate innovation and resource resources, channeling investment resources of the state in implementing new models of resource and energy efficient techniques and technologies of modern training and incentives for these processes of private capital [1].

Working models of research and innovation and investment development NAAS includes the development and implementation ri-nkovo-oriented systems of scientific and technological support agro-industrial production, testing and production of high technology products, the development and transfer of innovation and investment business projects through competitive scientific technological developments. Its creation promotes formation in the agricultural sector of industry re-hulovanoho high-tech market, namely the examination, evaluation, depository accounting and regulation of the objects of human knowledge-intensive agricultural sector; provayding innovative high-tech business projects on the basis of business commercial concession (franchising); Information and communication

functioning and development of high-tech infrastructure ar-rarnoho market.

The model is positioned as a bridge between the transfer experiment flax-science and science-intensive agricultural production. Future integration involves working cluster of high-tech joint-chnoho agroindustrial production of high technology and commercial products, attracting investments in the development of logistics, supply resources and forward sales cooperative agricultural production.

The Academy considers scientific advisory activities in the system agroindustrial production as an important component models of research and innovation and investment development NAAS. The model is based on three platforms - infrastructure, technology and design.

An infrastructure platform includes innovative consulting and infra-structural relations. Innovation consulting, in turn, consists of object and project consulting. First, appropriate training of in-innova-provayding experts will zonal scientific innovation centers. This will create a technology consulting service activities designed powerful information and communication system pi-dtrymky innovation consulting. Later on as the formation and easy-to market of innovation and investment projects specialists centers will provide scientific and technical consulting services on issues of agricultural producers [3].

The legal form of corporate tran-defined infrastructure sfernoyi Science Park, which, on the one hand, retains legal independence founding entities, on the other - a mouth-established constituent documents required level of centralized management. For the restructuring of government agencies and businesses realize their working patterns of production and of commercial-governmental non-state actors union Science Park has to choose the form of centralized corporate governance.

Conclusions and prospects for further research. Implementation Models innovation and investment development NAAS will mobilize innovative potential research institutions NAAS breakthrough in areas of agriculture; create a competitive business transfer system innovation investment OJEC-provision and integration support; promote public-private partnerships in the Academy through the implementation of revenue-generating business innovation and investment projects of priority objects APC with state, private equity and rights to objects of scientific and technical products; flexible use of incentives to high-tech manufacturing and service cooperatives research institutions with industrial commercial private partners for the guarantee-convertible selling own scientific, technical and innovative products; Hall-cheats advanced technology and capital to participate in the development of innovative infrastructure investment NAAS, competitiveness research institutions in knowledge-intensive agricultural market. On this basis, research institutions NAAS, scientists, experts, counselors and educators with agricultural advisers will participate actively in the development of the state system of farm-governmental advisory activities in Ukraine.

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## STRATEGIC MANAGEMENT ACCOUNTING IN NATURAL AND RUSURSNYM POTENTIAL

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Estimated role of strategic account to manage natural resources, its main task. The necessity to take account of external factors of enterprises to build environmentally sound production.

Strategic Accounting, environmentally safe production, the natural-resource potential, external factors, environmental strategies.

Nature conservation and improvement of the environment are becoming more priority areas of the state and suspi-ilstva. Therefore, the activity of agricultural enterprises should focus on preserving natural resources, its efficient use and reproduction by applying nat-dozberihayuchyh technologies and production of environmentally friendly products to strengthen health, improve the quality and length of life.

Major trends in the economy of Ukraine show neratsio-onal use of its natural resource potential [6]. Due to the

existing imbalance between the use of natural resources and their by-recovery of raises the need to develop programs and mechanisms that enable involve the economic turnover biological assets based on ecological and sustainable approach. In particular, much attention should be paid to developing long-term plans of agricultural development management

enterprises through strategic accounting. This approach to process management enables timely and adequately respond to changes in sulfur-ronment of their operations and generate competitive advantages in long-term-term will increase the cost of business units and achieve their strategic goals [2].

Analysis of recent research and publications. The study of environmental activities engaged in many Ukrainian and foreign scientists and economists, including A. Antonets, LA Gnylytska, A. Evdokimov, NV Zinovchuk, VY Shevchuk, AP Vorontsov and other scholars. They considered the problem of environmental management, economic efficiency of implementation of soil systems, areas of improvement accounting system of ecological-economic indicators, analysis and audit costs of environmental and other issues related to environmental management. The problems of strategic accounting Come-rich lyaly attention I., C. Goals, Z. Hutsaylyuk, M. Drury, Dayle A., W. Zalewski, Z. Kanurna, J. Krupka, S. Nikolaeva, M. Pushkar B. Ryan, J. Sokolov, S. Suvorov, K. Ward, M. Chumachenko, AV Shaykan, LA St. George economists and other scientists.

Today, however, remains unexplored problem of separation of strategic management accounting in the natural resource potential of agricultural enterprises.

The aim - to consider the strategic role of accounting in the pro-BAKING control the use and reproduction of natural resource potential.

The main material. Analysis of changes in the environment to which we refer environment and requires a special type of information that traditional accounting can provide. According to MS Pushkar, "... for strategic management needs information likely nature and therefore should provide strategic accounting incoming data set and information to develop and control the environment" [8].

According to the information received will be formed on a development strategy based on the selection of promising targets, evaluation of potential opportunities and prediction of the environment.

As the popular theoretical cybernetics S. Beer, "... management

now is a bit more than the leader interaction of higher-ment. It must deal with information such scale and glass-unity that exceeds the capacity of senior managers to perceive and interests-rpretuvaty. Therefore, management should be based on knowledge of the structure of information flow, information processing methods, its compression, etc. "[8].

In connection with the adoption of sustainable development strategies Ukraine faced the objective necessity of keeping natural resource potential and Incl-environmental component of strategic accounting. Operational accounting information on environmental activities, entering into the general flow of technical and economic information necessary to prevent the objective phenomena that affect the environment, and identify the most rational use of natural resources and building strategic plans. Leading strategy, which supports the theory of sustainable development and is capable of forming a system of principles and mechanisms greening of producing and solve environmental and economic problems, a strategy of cleaner production (ECHV), which in rural households ers has spread called "organic agriculture ".

Information support of strategic management of the agricultural enterprises must be properly constructed and analytical accounting system of strategic type that meets and controlling which takes into account the parameters and requirements of external environment, higher. It is defined as an integrated system of accounting, planning, con-trol and analysis that provides systematization of information for opera-tive-making and coordinating future development of pre-acceptance. An important part of this system is a strategic account [4]. Ecologists chna strategy designed to bind to each other numerous aspects of environ-mentally Management is a comprehensive and integrated plan to achieve the goals and objectives of the company in the environmental field [9].

Strategic account accumulates information from the environment of economic, social, environmental, competitive, political and technological changes, the impact of international factors on the activities of the company in the field of natural resource potential. With the help of strategic account of feasibility ecologically estimated production-ment and further developed the strategy of the company, primarily environmental (Fig.).

You can select the following features environmental strategy of agricultural enterprises [3, 5]:

- Prevention of environmental situations that might lead to loss in fines, compensation payments, taking into account environmental risks;
- The use of modern achievements of scientific research for ecological production processes;
- Forming marketing policy based on the environmental performance of transport services, environmental benefits mankirovky, providing long-term stable position in the market.

Fig. The organization using strategic management accounting

Strategic management of natural resource potential involves the implementation of environmental objectives and targets with the use of such technologies, taking into account its environmental activities [1], since any management process associated with the achievement of the objectives set out his program development in a dynamic environment changes. The main thing here is the ability to anticipate and respond promptly to changing external, primarily natural, medium enterprises using environmentally targeted strategies.

The main problems facing strategic accounting to management of natural resources, are the following:

- Analysis of the dynamics of natural resource potential and regional characteristics of the environment;
- Identify trends and changes in the availability of natural resources, can influence the external and internal environment of pre-acceptance;

- Identify strengths and weaknesses of the company during the transition to ecologically production;
- Identify problems and their analysis;
- Environmental strategy formation of business entities-tion;
- Justification strategic goals, tactical objectives and current by-objectives of the company;
- Developing a system of environmental and economic performance;
- Monitoring the actual performance and identifying deviations from the goals and objectives;
- Cost control for environmental protection, eco-innovation and encourage investment in environmental protection;
- Environmental performance audit management decisions;
- Policy change and adjustment plans of the company.

Strategic accounting is based on risk management, which is a system of risk assessment, risk management and financial relations. In this regard, as an important value in present strategic accounting and analysis takes account of uncertainties and risks that are aimed at tracking, forecasting crisis tendencies, prevention and risk reduction in the enterprise crisis [7].

On the same basis as all accounting schemes, environmental accounting presents an objective description of the state and changes in natural-domain, the interaction between the economy and the environment; expenditures and preventive measures, environmental protection and compensation for damage.

Conclusions and prospects for further research. World and mo-tchyznyana practice confirms that strategic management enables A reduction-zyty impact of uncertainty in the business, to increase its ability to withstand unexpected situations, prioritize activities. In this regard, of particular relevance acquire pi-Thann related to accounting and analytical software process strategy-chnoho enterprise management, the importance of analysis and study development strategy.

The strategic management paradigm requires changing the traditional system of accounting for strategically oriented, which makes it possible to evaluate the re-performance of the company and actions of external factors, risks and uncertainties, change management, creation or generation of knowledge management for natural resource potential and transition to production of ecologically . Strategically oriented subsystem accounting model is a global information technology that brings together within a single system of financial and management accounting, using the information flows of external factors macro that form the functional and service departments. Each of economic activity reflected in sub-account under each of these tasks, specific methods and tools for creating or processing information.

Strategic Accounting is designed to capture business processes that affect the change of natural resources, and systematization and display its data analysis and external environmental conditions of use of this information is a prerequisite for effective management of ecologically production.

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Analytical support  
PLAY biological potential UKRAINE

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We consider the biological component of agricultural activities and problems of information and analytical support playback biological potential. Analyzed the potential biological availability, potential-world. The necessity of sustainable use of biological assets by creating systems of accounting and evaluation taking into account the biological laws of nature. Energy costs bioaktyvy, agro-ecosystems, dynamic ro-dyuchist, accounting, resources, agricultural activities.

Agricultural production is a complex integrated system, primarily biological system power play involving nat-aqueous, social, economic, and technical resources. According to the concept of accounting in the agricultural sector of Ukraine, information and analytical support requires biological component of the economic process.

The biological component of the economic process, under which it is fertile soil, plant and animal biological laws by which they exist, define the technology of accounting. The social component and the social significance of agricultural products, priori provides guidance Agribusiness not on profit maximization as to engage socially oriented sub-continuity is civil society, which is based on life satisfaction-opment needs of society, social stability and sustainable development of rural communities and within their territories. Mission-by ensuring food, environmental and energy security of the world in terms of Ukraine's participation in the World Trade Organization (WTO) zdiys-ment requires active information policy to increase effi ciency and competitiveness, production and sale of Ukraine of its significant agricultural export potential [1] . Analysis of recent research and publications. The biological aspect of salt-skohospodarskoyi is the focus of scientists of different fields for several centuries. Research on individual aspects of biological-potential of economies covered in the works of renowned scientists, including Vladimir Vernadsky, L. Hryniv, Podolynsky S., S. Demyanenko, V. Zhuk, J. Odum, L. LaRouche, N. Golub , L. Miller, N. Rudenko, A. phenomenon, V. Shevchuk and others. But accounting is still no teaching materials on information and analytical support for biological reproduction capacity.

The aim - to analyze the accounting system to obtain information about the biological potential of the country and identify requirements for its formation.

The main material. Agricultural activities - a progressive increase in demand for agricultural production. In P (S) 30 "Biological Assets" submitted the following definition: "Rural-kohospodarska activity - the management of biological transformations-tions to obtain agricultural products and / or biological actives" [4]. Management biotransformation, which resulted in a qualitative change is biological assets, creating favorable to her stable conditions (soil tillage, adequate nutrients, moisture, temperature, light, etc.) - Feature of agricultural activities.

In agriculture, biological mass (yield) forms the natural energy and artificial is auxiliary. Thus, the flow of artificial energy in agriculture until appropriate (degree of saturation) until it is over-bezpechyt perform all manufacturing operations in the required quantities and best agronomic terms, taking into account the extreme conditions of producing. Quantitative flow of this energy depends on the applied

technologies of growing crops in certain zonal conditions and quality - the degree of use of plants. But the progressive technology in terms of humanity, so it is less efficient in terms of using biological potential. The relative energy efficiency of the twentieth century has decreased by 20 times (NF Reims). Human activities in the agricultural sector, which has existed for thousands of years, does not correspond to essentially save energy. Humanity has never dealt reproduction of soil fertility as the main means of production.

Consequently, the value of crops depends on two types of energy consumption (Fig.):

Fig. Types of energy consumption during production agricultural products

- Natural (reproductive) - soil fertility, solar, precipitation, atmospheric heat;
- human (non-reproductive) - Building, fertilizers, pesticides, machinery, energy, which affects a person.

From the cost of energy a person has full effect only

man-made resources and natural - only on soil fertility. Anthro-genetic impact of agricultural activity increases rapidly, natural systems do not have time to recover. Biological however, the opportunities to the environment due to globalization farm-governmental activity in the world decreased.

The biological potential in the world unevenly distributed, with countries such as USA, Brazil, Russia, Ukraine, China, India, Canada, Argentina and Australia have greater potential biological half of all the earth. Population and consumption models do these countries ecological debtors, as consumption environment than the biological potential of these countries [5]. In this regard, the World Wildlife Fund offers all the countries divided into "ecological debtors" and "ecological creditors" ("donor"). By "debtors" carried the US, China, India, the entire Arabian Peninsula and Western Europe. Among the "lenders" - Canada, South America, Australia with New Zealand, most African countries, Ukraine and Russia, which have certain environmental reserves.

World agricultural activity has a pronounced ecological character of rental. Penetrating the most profitable agriculture, transnational companies (TNCs) provide a con kurentni benefits by deep specialization, high concentrations of certain industries and industrialization, the use of high doses of mineral fertilizers and them-protection chemicals and genetically modified organisms. Therefore, to maximize profits at the expense of predatory use of you-potential biological, ecological deterioration of natural resources, in other words by natural capital as part of public national wealth. TNC will only enter into agreements with other countries that have or are rich in natural resources, or by the Sit-developing steadily. The arrival of foreign capital in rural households ers - is the easiest way to maximize environmental re-ls. Aspiration agribusiness to increase the production valyutokupnoyi products came into conflict with the requirements of the laws of nature. Ukraine is paying a high price for poverty, with significant natural resources, losing valuable - black soil fertility.

The impact on the industrial economy accounting system does not require him to the formation of information on environmental performance and their impact on economic performance both at micro and macro levels. This requirement is adequate transformation methodology accounting principles in the updated physical economy [2] focused on onaddition-sion and sustainable use of biological potential and not on maximum profit from its operation. According to Table F. Quesnay, agriculture should remain three productive units. The two parts are used to reproduce the biological potential of agricultural land, and the third to play

fixed assets and consumption. F. Quesnay used the proportion of "golden section» -  $\phi = 5: 3 = 1$ .

Support this proportion was the main problem tehichnu country-Soviet state in five years. Scientific basis for building the accounting information system should be updated theory of physical economy, the

essence of which will be to prioritize energy and social concepts of monetary and exchange concepts evaluation of agricultural activities.

The state, as the owner of natural resources (and are talking about in natural resources, which are state-owned), shall at all-conditions for such restitution and redistribution of under-profits in favor of nature and society. Thus, in the context of globalization salt-skohospodarskoyi of the role of world natural rent, because the biological component of the economic process, under which it is fertile soil, plant and animal biological laws by which they are, you-defines the technology of accounting.

Analysis of research on this topic suggests that A necessary, keep a record bear in new facilities, a new knowledge base to reflect the nature of the interaction between man and nature. We offer individually keep a record of expenses for restoration of artificial fertility (cost-pohennoyi Antrim Energy - reclamation) and dynamic fertility. Dynamic rodyu-chist - a biological energy conversion of old organic matter in the new biomass. The more manure and straw decomposes directly in the field, the more energy will be invested in productivity, and the more solar energy is accumulated yield [3].

Reproductive resources - humus, grain, straw, cattle manure. Since the main factor is the change in soil fertility humus balance, the cost of human energy on her recovery determined by the balance of humus. Conclusions and prospects for further research. At the present stage of development of each country looking for ways to increase their national wealth and preserving natural resources potential. An example of this is the developed countries. Thus, the US not only preserves its own hydrocarbon deposits, increases state control and increases public ownership of agricultural land, but also develops its own boo-halterske ensure these processes. Ukraine is having significant natural resources, loses fertility of black soil.

In the future, the main political struggle in the international arena - a biological potential and natural space (agricultural land) as the natural foundation of human society. Thus, the subject should be accounting processes associated with biological transformation and enhancement of biological assets. A subject of accounting - and increasing the use of reproductive resources. Prevalence piled living matter (reproduction) of wasted resources (not reproductive) will keep the potential biological, potential-country.

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## FEATURES OF FORMATION OF BALANCE

(Statement of financial position) to the requirements of NP (S) 1

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Revealed the problems of the balance sheet in accordance with the National Policy (Standard) Accounting 1 "General Requirements for Financial Reporting" in the context of implementing IFRS in Ukraine. Analyzed some discrepancy report generation with IFRS.

Balance sheet, financial condition, international standards financial statements, Accounting, guidance, financial statements, financial statements.

The modern economy of Ukraine, as in many countries, is undergoing a logical-economic crisis, according to obtain full-valuable, reliable information essential source of information on modern economic and financial activities of the enterprise is a form of financial statements Balance sheet (statement of financial position). Risks owners, potential investors, creditors directly depend on accurate reporting, which is basis for decision-making and optimal development of promising strategies. Formation of significant balance sheet as the main financial statements due to possible rational organization of accounting and reporting, as balance reflects the outcome of the entire enterprise and provide relevant accounting information to all interested users. Of particular relevance in the development processes of globalization, the expansion of foreign trade enterprises, increasing foreign direct investment to the issues of adaptation of national practice of financial reporting to international standards of accounting and reporting. The process of implementation of International Financial Reporting Standards (IFRS) continues in Ukraine for 15 years and is marketed as a necessary condition for improving the confidence of users of financial statements. This process requires appropriate their theoretical, methodological and organizational support.

Despite the fact that in May 2011 the Law of Ukraine "On Amendments to the Law of Ukraine" On Accounting and Financial Reporting in Ukraine "[3], which defined the scope and mode of application of IFRS in Ukraine, some provisions of this law did not allow answers about the mechanism of its applications. Government of the country had adopted many additional regulatory assets at various levels, including national provisions (Standard) 1 "General Requirements for Financial Reporting" (NP (S) 1) [5], which aims to provide methodological support on domestic enterprises transition to IFRS. This also applies to the balance sheet (statement of financial position), which summarizes the performance of business enterprises. So analyze what changes were introduced NP (S) 1 on the formation statement of financial position.

Analysis of recent research and publications. The issue of introducing international standards of financial reporting basis and the practical application of on-constantly under review by national scientists. These issues have always been controversial in academic circles and among specialties-ant practitioners. The most thoroughly its position on IFRS covered in his scientific writings IA Belousov, Butynets FF, SF Goals, V. Zhuk, SY Zubilevych, GG Kyreytsev, M. In . Kuzhelnyy, VP Pantel-ev, MS Pushkar, LK Suk, VO Shevchuk et al. Despite significant science-Covey experience in this area, with the adoption of emergency (S) 1 "General Requirements for Financial Reporting", there is the question: "How fi-nal reports, including balance sheet (statement of financial position), compiled by pho -rmoyu and requirements regulated by this standard, IFRS match. "

The aim - to highlight the features of the balance sheet (statement of financial position) with the adoption of emergency (S) 1 "General Requirements for Financial Reporting" and determine its potential impact on the quality of finan-sovoho report.

The main material. The country continued implementation of the program of reforming the accounting and financial reporting requirements of IFRSs that provides increased transparency accounting principles accounting and reporting. From 1 January 2012 in the Law of Ukraine on Accounting took the position of financial reporting under IFRS. The amendments defined for domestic enterprises to which these changes become mandatory [3]. Others are self-determined between domestic and international rules of accounting and financial reporting. Regardless of the rules had to be company balance sheet, statements by national-P (S) 2 "Balance", a traditional fixed composition papers and a small amount of additional (vpysuvanyh) lines. Yes, there was a discrepancy because accountants IFRS allow wider scope for judgment and more flexibility when odds-tion of this report.

Ministry of Finance of Ukraine 02.07.2013 p. 73 passed an order number "On approval of the National Policy (Standard) Accounting 1" General Requirements for Financial Reporting "(NP (S) 1) [5], which determines apply only for articles and form their representation in the financial statements, the domestic enterprises in the preparation of financial statements in accordance with IFRS. The national standard for the most part, responsible, frozen o-scales of international standards. He UNIS radical changes to the balance sheet (statement of financial position), appeared updated financial report form, improved approaches to its preparation. General rules for preparation and presentation of the Balance Sheet virtually unchanged. In the second chapter of a national standard defined balance (statement of financial position) as part of the financial statements as its element. The report consists of the end of the last day of the reporting period in thou without decimals. Balance is dated December 31 of the year. NP (S) 1 does not deny intermediate (monthly and quarterly) reporting because the interim reporting period - I-quarter 2013 - the company has filed a balance in the form of a national standard, the shape and structure of which have undergone significant changes.

Note that for companies that keep records on domestic P (S), filling the above sections also changed. Thus, in a new form of mandatory Balance (fixed) lines significantly decreased, vpysuvanyh - increased. On the economic content of the financial report includes information about the assets, liabilities and equity on a given date. Assets and liabilities are disclosed in the Balance Sheet if the conditions for their recognition: the ability to accurate estimates and the expected-ing receives economic benefits in the future as a result of their use. Vlas-tion capital in the report show both the assets and liabilities, which lead to the contrary. Assets, liabilities and equity opens up in dis-balance sheet (statement of financial position). Required is a list of articles into the form of a report given in Appendix 1 to NP (S) 1, but some of these companies may not disclose in the annual report, if there is no disclosure of information to and it was absent in the previous reporting period. Also, businesses can add their own articles while preserving their names and code line with the list of additional items of financial statements listed in Annex 3 to NP (S) 1. Additional Lines included in the balance sheet when observed following criteria:

Changes in the structure of the Balance Sheet (statement of financial position)

Assets Liabilities

For P (S) 2 NP (S) 1 If P (S) 2 NP (S) 1

I. Fixed

I. Non-current assets

Own assets I. Kapi-tal I. Equity

II. Current

assets II. Current

assets II. Provision of such costs and charges II. Long-term liabilities and out-of-Secured

III. Prepayments

periods III. Non-current assets utrymu-Van for sale and disposal groups III. Long-term liabilities III.

Current liabilities and provision

Inline dis-works IV. Unlimited-negotiable

assets utrymu-finance for sold-ju, and of you-being - IV. Current liabilities out-IV. Liabilities associated with irreversible mi asset-holding-tion for sale and disposal groups

V. May-Income prospective periods Inline Section V. Num-and the value of the non-state pension fund.

} information is essential,

} evaluation article can be reliably measured.

Enterprises that use IFRS and present the first annual financial statements, by international standards cited in the balance

information at the beginning and end of the reporting period and the date of transition to International Financial Reporting Standards (according to IFRS 1 "Pe-rshe application of International Financial Reporting Standards") [4]. During the reporting under the international standards raises the question about the legality and validity of information display, not provided for by the applicable financial statements.

Double Balance report title (statement of financial position) is not super-chyt IAS 1, which provides for the use of CMV Company reports a different name than those specified standard. From the contents of the statement of financial position can be concluded that its content did not significantly approached IFRS. First of all, such a net-compliance of is the fact that there is no separate IFRS accounting object as unfinished capital investments. According to the national standard in the Balance Sheet, these objects are presented as a separate item (line 1005) rather than to join the fixed assets, as stipulated in IAS 16 "Fixed Assets". A special presentation of depreciation or accumulated depreciation for disclosure in the statement of financial position is not a requirement of IFRS. These lines enough detail in the notes to the 1000 lines "Intangible Assets" and 1010 "Fixed Assets". Due to IFRS, companies such items could cite or one line - the residual value, revealing these figures in the notes - or two lines - separately initial cost and depreciation in parentheses. Required lines in the balance sheet at the national standard to reflect depreciation in 1012 and 1002 accumulated depreciation deprive enterprise's sub-alternative choice. Under IFRS article current assets "Deferred expenses" should be considered as advances paid, because it does not provide individual guidance.

As to the right of the statement of financial position, it is responsible Vienna to IFRS, its more appropriate name would be "Capital and commitment." Article Index "registered capital", line 1400, must meet the constituent documents and its changes - appear in other lines. However, the question arises, which include IFRS, for example, part of the capital that has arisen in connection with the adjustment of hyperinflation, because it can not be attributed to capital.

One section of reduced liabilities and provisions. For NA-Inym provisions no section "Providing such costs and pay-zhiv" that brings Statement of Financial Position with IFRS. But space-shayetsya many inconsistencies. For example, the article "Target-financed tion of" consisting of long-term liabilities and provisions, which are not-tell of IFRS. According to IAS 20, "Accounting for Government Grants and Disclosure infor-mation on state aid" can be a long term part of such grants. The good point is the appearance of the article "Long Secured Lock", line 1520, which offers companies the ability to create n-rantiynyh provisions stipulated by international standards.

Current liabilities payable from close to IFRS. Not fit these requirements line 1625 "Calculations on insurance". However, estimates of the wage they make roses accounts of staff. The article "current provision" will allow species-brazhaty provision for payment of leave from taxes or other in providing accurate payments for staff. The need of financial reporting under IFRS to some extent be explained by increased interest Tannu-rise wide range of domestic and especially foreign user groups to accounting and analytical information entities. This information is the basis for predicting trends increase the efficiency of financial and economic activity, appropriate management solutions focused on using for

their own purposes, mainly to obtain economic benefits.

Conclusions and prospects for further research. Thus, the question of harmonization of national financial statements to IFRS will continue to remain highly relevant. The analysis of the contents NP (S) 1 confirmed that there are many discrepancies on the balance sheet (statement of financial position) on a national standard and making this form of reporting under IFRS. Generating report the presence of differences between NP (S) 1 and IFRS may lead to distortion of data and occur to be a risk factor for auditors and users of financial statements. Statement of Financial Position, the basic idea of which was liberalization for IFRS purposes, although close to IFRS, but showed that universal form and have not received, and global change has not occurred. Note the IFRS and adapt them to the active form of the Balance Sheet in Ukraine, which will facilitate the work of accountants and will not lose essential information for users of accounts.

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METHODS The basis for their long-term  
Biological assets: THEORY AND PRACTICE OF ASSESSMENT

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Considered and analyzed methodological approaches assess long-term biological assets. Defined "narrow" Aspects of accounting. This critical evaluation of the theory and practice of assessment of long-term biological assets.

Evaluation of long-term biological assets fair  
cost, market approach, income approach, cost approach.

Feature of accounting that distinguishes it from other species, is a reflection of economic resources, their sources and business processes of currency. In other words, accounting species-represents a snapshot of those tools, processes and phenomena to be monetary terms tub. For this purpose, use this element method bookkee someone keeping as assessment. It should be emphasized that the correct and accurate assessment of economic resources is important for objective char-terystyky enterprise resources, a clear definition of financial of results, because of its accuracy depends on the adequacy and reliability of data provided accounting.

With the transition to a market economy the problem of evaluation of accounting becomes extremely important. The basic approach to assess long-term biological assets is their fair value. Studies have shown that currently active biological assets market in Ukraine is not yet formed. Accordingly, problemnym have questions determine the fair value of bio-tech assets.

Analysis of recent research and publications. Today methods of assessment of biological assets pay attention to many Ukrainian scientists, namely T. Bondur, Butynets FF, SF Goals, OD Hudzynskyy, V. Zhuk, G. Kireytshev, LG Lovynska, VB Mossakovskyy, MF OHIYCHUK, PT Sabluk, VK Savchuk, LK Souq PL Suk, J. Sokolov, A. Kharitonov.

However, despite the large number of publications and research questions to assess the biological assets is in many cases sous-contradictory.

The aim - to analyze the methodological foundations of long-assessment-term biological assets, as defined in the normative literature; The theory and practice of valuation of assets.

The main material. The basic approach assessment of long-term biological assets in accordance with NAS 30 "Biological Assets" is fair value. The system IFRS fair value is a priority. In world practice, there are three approaches to estimate the fair value [1]:

- Market: a set of valuation methods object-ground information are at a real bargain in the markets;
- Revenue: a set of valuation methods object-soil are on the determination of future income of the assessment;
- Expensive: a set of valuation methods object-soil are in determining the costs necessary to restore the object evaluation including depreciation.

In practice, mainly used Ukrainian market approach. According to p. 13-16 P (S) 30 "Biological Assets" recognition of the fair value of biological assets and agricultural products based on active market prices. Immediately there is a problematic issue for determining fair value of biological assets long-term crop, based on active market prices. The fact that the price of an active market for biological assets crop combines the value of the asset and the cost of land in the asset, but accounting and financial reporting requires information on the cost of only biological asset excluding the cost of land and capital expenditures at its polyp-solution. Under these conditions,

using the method of recognition of fair value of biological assets long-term crop based on active market prices are not appropriate.

In the absence of an active market, according to Art. 14 P (S) 30 "Biological assets", "determine the fair value of biological assets and Rural kohospodarskoyi-products is carried out according to the latest market transaction price of the asset (in the absence of a material adverse change in the technological, market, economic or legal environment in which businesses operate) and market prices for similar assets, vanymy was corrected, taking into account individual characteristics, features or biological transformations completion of the asset for which we define etsya fair value. "

It was found that assessment of biological assets at fair value is complex. Options approaches to the assessment of biological

assets and agricultural produce at fair value PE provides for the possibility of applying the five assessment methods [4]:

- Analysis of contracts;
- Peer review committee;
- Analogues;
- Adoption of prices;
- Outside professional assessment.

According to P (S) ZO "Biological assets" as a basis for determining spru-Fair value of biological assets and agricultural produce on the method of analogues. As for the method of analysis of contracts in research VM Beetle meet assertion that define right-dlyvu value of biological assets can be the latest market price of transactions with them only in the absence of a material adverse change in the tech-tech, market, economic or legal environment in which businesses operate [7].

The method involves peer review committee to determine the market value of biological assets and agricultural products through the application of methods defined by the legislation of the intermediate- nezale property valuation - National Standard number 1 "General principles of property valuation and property rights." The legislation on valuation of the property to determine the market value of assets provides for the app-tion of three methodological approaches (Figure).

Fig. Methodological approaches to determine the market value of assets

The method of peer review and external professional assessment required of appraisers professionals with a substantial economic training, but specialized in the evaluation. However, today lacks Qualif-trained personnel, able to navigate in a dynamic economic environment, the use of modern technology, be able to apply the necessary dis-counting tools. For universities only nayut Start navigation-training of specialists in the field "Evaluation activity." Analyzed zuvavshy-economic work of modern scholars meet both the supporters and opponents of the concept of fair value (see table).

Different views on the concept of fair value

Opponents Supporters

GG Kireytsev, VK Savchuk, OD Hudzynskyy - "Normative per-fixing in international and NA-lnyh standards concept of" fair value "means the refusal of society etymological meaning category of" justice "and indicates an active attack on human capital "[5]. V. Savchenko - "Calculation Plano-ing and the actual cost and evaluation based on its cost is typical for managerial Oblá-ku. External information is handled, which is reflected in the financial statements and financial data are ob number, the more important it is to assess market prices "[11].

MV Yermolayeva - "We must return to the procedure for the assessment of agricultural production spodarskoho-production for planned cost of further adjustments to its actual level at the end of the year by" red ink entry "or a regular file. Fair value can be used in management accounting for their own business needs" [9]. M. Skrypan - "Assessment of assets markets for value-cle will be of great locat-ed for the investment attractiveness of Ukraine and agriculture is a priority of Bu hhalterskoho registered in the world" [8].

Y. Sokolov - "Introduction to Accounting in a concept of" fair value "rivnoz-nachno elimination buhhalters-koho account in our understanding" [12]. Kovalev - "Score spravedly-ing amounts - a sign of revolution about-healing" [2].

R. novel - "If confirmed information is handled auditing and financial reporting services, we may doubt about the authenticity and veracity of audio-Tor opinion on assets at fair value." SF head - "Assessment of Biological Ac-tyviv and agricultural produce at fair value are not only regulatory requirements but also the factor of investment attractiveness" [6].

V. Ivashkevich - "Using the term-the" fair value "- pravomi-RNO and apply it necessary and possible" [2].

Conclusions and prospects for further research. It can be concluded that the fair value - the value of the imaginary. We believe that adequate assessment of accounting is to score at cost. Evaluation of biological assets at historical cost more accurate and reliable, so it can be subjected to independent scrutiny, while ne-reviryty fair value in some cases impossible. Evaluation of Bio-logical assets at cost provides more precise calculation of profit. Fair value - fancy modern accounting.

Using the fair value option in many cases it may be appropriate in the analysis of solvency. The main drawback of fair value accounting is the possibility of manipulating the price and terms of accounting manipulation. In this case, the account does not meet its main purpose - to provide accurate information about the company.

In our opinion, it is necessary to develop a separate standard elucidate the essence of the concept of fair value in accounting boo-halterskomu. Gaps in modern methods of evaluation of biological assets leads to problems in forming accurate information is handled, the costs of agricultural enterprises; in the financial statements; in the recognition of income and expenses (it may be necessary to finan-state-ments indicate the value of the assets as at fair value or at cost. In this case, users will be able to make decisions on the stated value of assets).

Use methodologically grounded assessment allows con-lyaty not only costs but also production efficiency. In the course of reform-keeping and creating a new system of its following features are not use-Tano (by G. Kireytsevym) [3], so there is an urgent need for further development of recommendations on the use of valuation methods in the management of biological assets.

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Conceptual bases of creation of innovation clusters in agribusiness in the region

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Conceptual framework and prospects for the creation of innovation clusters in the agricultural sector of the Yaroslavl region.

Cluster, agribusiness, selskohozyaystvennaya products, innovative activity.

In world practice, the active development of clusters is considered effective direction of innovative entrepreneurship. Thus, in the Declaration on the Strengthening of Economic Cooperation in Europe (1997) and the Action Plan, its detailing the formation of new production systems based on networks and clusters hailed as one of the most important directions of development.

The draft of the State program of agricultural development and regulation of agricultural products, raw materials and food for 2013-2020 gg. in the Russian Federation to the priorities of the first level in the institutional sphere, along with the development of cooperation and integration relations in agriculture related formation of product sub and regional clusters.

Analysis of recent research and publications. Problems of cluster formation have been devoted to the works of scholars such as DV Hrushevskoho SI ridge, VP Tretyakov, T. Chi Hai.

The purpose of research - to examine the essence of agro-industrial cluster, analyze and validate promising clusters in the Yaroslavl region.

Basic material. In domestic economic literature allocate 3 types of clusters, each of which emphasizes a particular priority for its functioning:

- Regional (territorial) groups within the same or related industry sectors (industrial clusters), often linked to scientific schools (research institutes, universities);
- Vertical production chains: Narrow certain sectors in which the adjacent stages of the production process occupy core of the cluster (for example, "supplier-assembler-marketer-consumer"). This category includes organizations that are formed around the major companies;
- Combining a large-scale, emerging with respect to some (basic) industry (agro-industrial cluster, the chemical cluster and others.) [2].

It should be noted that there are other approaches to the classification of clusters. For example, T. Tsikhan allocates these types of clusters as geographical, horizontal, vertical, lateral, technological, focal [7].

In the western economic literature clusters are structured in such a group of four models [3]:

- Concentrated in a limited area competing companies producing differentiated products and of particular marketing strategy abroad (European model);
- A set of geographically-focused companies, interconnected economic relations on the principle of territorial specialization (North American model);
- Vertically integrated specialized area established under the government's economic policy (Asian model);
- A set of small firms and organizations centered around the organization of a monopolist, specializing in the production then-processed by the order of the parent organization and competing on price and quality for the right to supply (Japanese model).

The first and second models as impulse development suggest intracluster competition; third - the

leading and guiding role of the state; fourth - competition within the originally specified vector of development of the organization.

Thus, the agro-industrial cluster can be treated as a territorial association of organizations related to production and marketing activities in order to improve product competitiveness and investment activity.

We consider a cluster as an institutional cooperation agreement between the owners of the factors of production (entrepreneurs), on the one hand, and the sphere of science, education and public administration, on the other hand, due to their geographical cluster in a certain area in order to improve competitiveness by reducing transaction costs and increasing synergies [1, p. 28].

As world practice shows, be clustered target-consistent to those who work to create the final product. In the context of traditional agro-industrial integration bulk of the profit remains at the output of the final product. The cluster approach is a mechanism for a relationship that allows for the equivalent cost profit is not only the one who makes or sells the final product, but also to all cluster members. This is one of the essential differences from the existing cluster structures, including agricultural holdings and financial-industrial-represented groups, in which the most disadvantaged in income has a direct agricultural producers. In other words, the agro-industrial cluster is more complex institutional structure of a new type, covering all aspects of worker-agrostructure, which reinforces, in our opinion, its economic sustainability as part of the rural area.

World experience shows that the vast majority of agricultural clusters have an explicit specialization - milk [6], pig-breeding [8], the wine [5] and others.

In the agro-industrial complex of the Russian Federation is also noticeable manifestation of the tendency of formation of specialized clusters, mostly potential regional and local (local), that is, they have not yet formed, but have some characteristic features of clusters, and in the future may become relevant groups.

Based on the study of the theory and practice of functioning of agroindustrial formations in the form of clusters in our country and abroad, we can conclude that all the participants in accordance with the laws of systems receive more benefits than before the merger, that science has been called synergy or synergistic effect. Thus, combining, "... people are willing to sacrifice some of their interests in the name of the implementation of greater interest is inaccessible system (association)" [4]. Enhance the benefits of the merger participants agribusiness in the form of clusters is qualified as motivation or mutual interest in cooperation in the name of common goals.

In the Yaroslavl region agricultural enterprises are the main producers of the main types of agricultural products in the region. However, the low level of resource provision and development of technology inhibits the growth of production, and in some of its species (cattle meat) there is a decrease in production due to a sharp decline in the number of livestock in the reorganization of the agrarian sector. As a result, the population of the region has lost food security for such important products as milk and meat.

In the study, the reasons for the backwardness of the organizational and technical level of production in the agricultural enterprises of the collective type was identified their low profitability and the inability to implement the expanded reproduction of capital and labor due to the continuation of the practice violations of the equivalence of cross-sectoral exchange and separation of interests between members of the agroindustrial complex (Table 1).

The need for clustering of agricultural production in the region is due, in our view, the mutual interest of participants in a single production chain (production-processing-trade) in the growth of a highly competitive production of final products, Paul binder demand both in domestic and foreign markets. Most of the level of competitive production in the agricultural sector in the region is possible only on the

basis of its comprehensive innovatization, which will contribute to unite the efforts of all participants in the AIC with the participation of academic institutions with the able assistance of state and municipal authorities.

The analysis shows that in the revenue structure of collective of agricultural organizations of the Yaroslavl region is dominated by the share of pro-livestock products, which on average in 2006-2010. is 88.5%, crop - 6.5%, and for goods, works and services priho-ditsya only 5.0% of all proceeds from the sale (see Figure 1). The main branches of livestock are trademarks of poultry and dairy cattle. Thus, the industry accounts for 42.1% of the poultry of all proceeds received by agricultural organizations, including the egg poultry farms receive 22.3% of revenue, and from meat - 19.8%. The share of production of dairy cattle is 38.7%, with 30.7% - milk and 8.0% - products of cattle rearing. Also higher than the 5% production growing and fattening pigs, which accounts for 6.3%.

#### 1. Rapid analysis of the financial condition of the agricultural enterprises of the Yaroslavl region in 2006-2011.

Indicators Years Indicators 2011% as compared to 2006

2006 2007 2008 2009 2010 2011

1 2 3 4 5 6 7 8

Received net profit, million rubles. 313.9 451.8 790.7 588.0 546.5 434.2 138.3

Accounts for-dol-zhennost at the end of the year, million rubles. 1415.0 1695.2 1712.1 1887.7 2398.4 1902.8 134.5

Payables as% of cash earnings 28.1 27.5 21.2 22.2 24.4 16.3 -11.8 n.

Paid taxes on the ruble cash proceeds, cop. 10.0 11.0 8.4 8.0 4.5 3.9 39.0

Fixed assets share in total assets,% 36.8 46.3 52.2 46.2 51.6 45.4 8.6 n.

Cost sob-stven-nogo turnover-tion of capital at the end of the year, million rubles. -701.8 -2004.2 -3478.4 -4315.3 -5497.4 -10502.0 Increasing shortage of working capital 15 times

The level of return on assets, net profit margin,% 2.8 3.5 4.9 2.9 2.2 1.93 -0.87 p.

Taxes payable at the end of the year, million rubles. 728.4 711.4 530.1 644.9 521.4 51.1 decrease of 14.3 times

in Vol. h. penalties and interest 215.7 224.3 211.0 239.8 215.2 22.0 decrease of 9.8 times

State support of the budget reached zhetov all levels on the ruble cash proceeds, cop.

7.3

7.9

9.9

11.5

9.15 11.5

157.5

Overall production in the agricultural organizations of the Yaroslavl region can be characterized as the production of multi-branch type with an average level of specialization. This type of production-tion is quite stable, as in 2006-2010. in cash proceeds from the sale of commercial products has not changed significantly. The most sustained growth marked by growing production of poultry and eggs, while reducing the share of proceeds from the sale of milk products and growing cattle.

\* Number of products:

1) Milk 4) Production of cattle rearing 7) potatoes 10) grain

2) Egg 5) products vyra-schivaniya pigs 8) vegetables protected ground 11) other crop production

3) products expressed growing the bird-6) goods, works, services 9) other livestock products 12) field

vegetables

Thus, based on an analysis of specialization of agricultural enterprises in the formation of the cluster structure in terms of the Yaroslavl region (Table 2), in our opinion, rationally allocate in the production of agricultural products (II agribusiness) three clusters - ranching (it is expected to include 228 organizations - 78% of the total), pitsevod-cheskogo (8 companies - 3%) and pig (30 companies - 10%).

## 2. Structure of the cash proceeds from the sale of products designed industrial clusters Yaroslavl region

Total figures in t. H. Clusters

cattle-breeding, poultry-breeding, pig-breeding,

Number of organizations, units. 294,228 August 30

Share of organizations,% 77.6 100.0 2.7 10.2

The share of production - total,% 100.0 100.0 100.0 100.0

in Vol. h. of milk 28.1 42.3 0.8 23.7

- Products of cattle rearing 8.4 12.4 0.2 6.7

- Production of growing pigs 6.8 0.6 0.0 58.5

- Rearing of poultry products 25.2 35.0 50.8 0.2

- Eggs 22.9 1.0 46.3 4.2

Figure 2 presents a model designed ranching cluster Yaroslavl region.

Fig. 2. A typical model designed ranching cluster Yaroslavl region

Analysis showed that the largest on resource and production potential are organizing poultry cluster. Thus, according to the material and technical base and workforce poultry organization exceed the average size of enterprises in the region of 6 to 16 times. In these organizations the lowest demand for land resources. Production in poultry organization-tions above the average 18 times, and the level of pig and cattle organizations - 16 and 22 times, respectively.

Thus, the lowest Resourcing are organizing pastoral cluster (Table 3).

## 3. The size of the projected cluster of Yaroslavl region

(Required per organization)

Total figures in t. H. Clusters

cattle-breeding, poultry-breeding, pig-breeding,

1 2 3 4 May

The area of agricultural land, ha 1551 1763 754 1341

in Vol. h. of arable land 1086 1244 582 990

Gross output value at current prices, thous. Rub. 32323 28977 487415 36135

The cost of commercial products in prices, ths. Rub. 27232 22643 489298 30581

Produced, c:

- Grain 2147 2559 366 2393

- Potatoes 1922 2267 160 1530

- Milk 4020 5090 3305 3964

- Products of cattle rearing 1321 1720 198 231

- Production of growing pigs 80 77 1231

- Rearing of poultry products 904 1154 33057 25  
- Eggs, thous. Pcs. 463 163 644 15136  
The average annual value of fixed assets, ths. Rub. 54134 47042 332253 56289  
The annual average number of employees. 60 66 362 66  
Average annual population, the goal .:  
- Cattle 379475188391  
  in t. h. cows 79 165 184 235  
- Pigs 16 13 24 155  
- Birds, thousand. Goal. 16 7588 3  
Livestock, cond. score. 556 497 8982 420  
Availability of generating capacity, hp 3671 4123 20819 3792  
Consumed electricity,  
thous. kW - h. 465 470 5546 603

Resource security companies projected clusters implemented in the appropriate level of their financial condition.

The best indicators of financial condition as observed in poultry cluster organizations, most of which are leaders in agribusiness Yaroslavl region.

228 agricultural enterprises ranching cluster 136 (59.6%) in 2010 were at a loss with an average level of economic loss of 5.3%, and from 30 pig enterprises cluster with a loss of 18 companies have worked, or 60%, among the poultry farms refers to the loss-making fourth part of them. Thus, the composition of enterprises suspected clusters in terms of economic profitability is not uniform, which can not but reflect on their solvency and financial stability.

In order to optimize the financial condition of the analyzed agricultural organizations, we propose two directions of their further development:

- a) combining in agricultural firm by adhering to the basic financial sustainability of the enterprise;
- b) the implementation of financial rehabilitation of unprofitable insolvent companies, followed by a union in Agrofirma or attract investors.

In our opinion, the cluster organization of agricultural enterprises in the region will increase the production of competitive agricultural and food production in an amount sufficient to ensure food security of the population of Yaroslavl region, subject to state support from the regional and federal authorities.

In Table 4, we present the forecast volumes of livestock production in the year of development of the project, calculated from the science-based standards for nutrition and population of the region from own production at the level of 90-100% of the demand.

As can be seen from Table 4, to complete the task the renewal of the food security of the region's population to milk and meat necessary to carry out an increase in their production of agricultural organizations by 1.8 times, which would require a significant increase in both the number of livestock and its productivity. Especially alarming Obst-nov-ka for meat cattle and pigs, for the achievement of these forecasts, in terms of gross production of meat on these types of animals requires increasing the number of respectively 1.56 and 2.1 times. More optimistic development program for the poultry industry.

Performance prediction for the production of milk and meat in a lack of manpower, poor resource supply pre-acceptance of the agrarian sector certainly requires upgrading the livestock industry of agricultural enterprises in the region, which have already been partially implemented by building vysokomehanizi Rowan-breeding complexes, but the pace of this modernization is not as significant as it requires of the situation on the food market. Addressing food security of the population of the region, in

our opinion, will contribute to the cluster organization of agricultural production.

## FORMATION OF PENSION FUND REVENUE IN THE INTERNATIONAL CLASSIFICATION OF INCOME BUDGET

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Deepening Ukraine's integration into the global community requires bringing national regulatory support economic activity in accordance with the provisions of international law as part of public finances. The article deals with the classification of budget revenues Ukraine in the context of contributions to the Pension Fund and made her international comparison.

Budget classification, unified social contribution for compulsory pension insurance.

Ukraine is a WTO member since 2008 and as a player in the global financial market is interested in effective cooperation. The object of international cooperation is a combination of economic, financial, credit and legal relations arising between legal entities of different countries to achieve clearly defined economic results, such as competitiveness, optimization, receipt and utilization resources. Sphere of public finances covers state and local budgets, funds, financial companies and organizations of state and municipal ownership, government loan. Consider contribution extrabudgetary funds Pension Fund - Pension Fund Ukraine HN. The problem of the effective functioning of the pension system, including contribution revenue in terms of structural changes taking place in the economy Ukraine is one of the most pressing. Most of the information produced by the accounting system. The need for change in budgetary accounting led to the approval of the Cabinet of Ministers of Ukraine Strategy modernization of accounting in the public sector for 2007-2015 [8]. Therefore, the reform of accounting in the public sector and bringing it closer to international standards was open and priority research.

Analysis of recent research and publications. Issues related to the teaching of accounting in public sector institutions, including the Pension Fund of Ukraine, covering such scientists as RT Dzhohra, LG Lovinska, S. Levytska, S. B. Svirko, NI Sushko, OB Yurchenko, NB Yaroshevich and others.

The aim - to improve the classification of the sources of the Pension Fund of Ukraine.

The main material. Recently sole function PFC control duty single social tax transferred to the Ministry moves to Ukraine and fees. Thus, a single fee accrued and reporting insurers from October 1, 2013 will be subject to payment on accounts opened in the Department of the State Treasury of Ukraine and to the Ministry of income and fees.

Sources of the Pension Fund by Art. 72 By-Law of Ukraine "On Compulsory State Pension Insurance" and procedure development, approval and implementation of the Pension Fund of Ukraine [6, 4]. Income Pension Fund form:

- 1) receipt of payment of a single fee for obligatory state social insurance;
- 2) Investment income earned on the investment of reserve funds to cover the budget deficit of PFCs in future periods;
- 3) the state budget and funds;
- 4) Funds paid to the executive management of the pension fund for the provision of administration services Accumulation Fund and private pension funds;
- 5) the amount of the fines and penalties and the amount of administrative penalties;
- 6) Donations businesses and individuals;
- 7) voluntary contributions;
- 8) other income in accordance with the law.

Income from all the above sources other than n. 3 is PFC own revenues, revenues are over 6 months of 2013 amounted to 81.1 billion USD, performance target achieved at 101.7%. Compared to the same period last year their income increased by 5.3 billion (6.9%), and they take the lion's share (66%) in the

amount of per-shaping overall migra- Fund revenues, which totaled 122.7 billion USD, 16.5 billion more than in the previous year [3].

In international and domestic practice organization-book about healing in the public sector has its own characteristics, is conducted in the context of budget classification codes. Urgent modernization principle recognized accounting and reporting development and implementation of new approaches to the budget classification of revenues based on the principles of the Guide on Government Finance Statistics (2001) recommended by the International Monetary Fund [2]. They provided the use of a common approach to the classification of revenues and expenditures, which will help analyze budgets of various countries internationally.

In Art. 9 Budget Code of Ukraine, as in KSDF (2001), revenues combined into four sections and grouped by source of formation and ways to obtain them. A classification of budget revenues Ukraine Nara counted 5-income groups [5]. For example, Art. 20 Budget Code of the Russian Federation provides two income groups [1]. Different approaches to cation-income classes affect the order of formation and reflection on accounts.

International practice is characterized by an extensive system of social protection programs, participation in which is voluntary or mandatory. Programs include social security contributions (taxes) and their payment by persons subject to such insurance. Social assistance programs provide eligibility, not due to the contribution (deduction). Social insurance programs that create, controlled and financed by government units (social funds), covering all obschest-tion or the most part, the program called Social Security. Their main income is a contribution to social needs, the second section of the international classification. An interesting category is 112 Tax on payroll and workforce, including mandatory taxes levied on employers or self-employed persons established in the proc-ntnomu respect to payroll or as a fixed amount per person, and not allocated target programs intended to provide social-tion, and therefore do not guarantee assistance with socio-ment software. For KSDF (2001) the difference between the accrued amounts and expected income has no real value, and therefore should be accounted for as revenue. That is, the state unit, based on realistic considerations include revenue only those taxes and social security contributions, which expects to receive. This mechanism differentiation proceeds in Ukraine has not yet developed.

Based on international practice, when the employer implements a program that provides for the creation of special funds, this program can be organized as a standalone or neavtonomnyy pension fund. These funds can be defined as the size of the assistance and contributions to the specified size (deductions). Pension fund is autonomous, appearing as its own assets and liabilities and operating in the financial market at their own expense. Its assets and liabilities of the cost of pensions - are assets and liabilities of the public sector. Pension fund is nonautonomous if the employer creates separate reserves and all its assets and liabilities together with the relevant articles of the employer. The role of the latter can also be a general government unit and a public corporation. In Ukraine, a division of the central body presents you-executive power - the Pension Fund of Ukraine and superpower pension funds that operate through the Foundation.

Pension Fund of Ukraine is a separate entity and not part of the State Budget of Ukraine [7]. According to the Law of Ukraine "On State Budget of Ukraine for 2013" non-tax revenues, such as fees for mandatory state pension insurance with certain types of business transactions, uklyuchayutsya to the general fund budget. It should be noted that the collection of transactions of purchase / sale of foreign currency hryvnia today is not collected, but it is not on the list, you klyucheno. Own revenues of budgetary institutions make up a special fund of the state budget. Thus, the authors propose to make changes in the structure of the Classification of budget revenues Ukraine, in particular to remove fees for mandatory state pension insurance with certain types of host-ing operations "Other non-tax revenues" and move to the article "tax revenue". These fees as income tax, value added tax and other

copied in general fund Budget jet.

Availability fees for mandatory state pension insurance with certain types of business transactions - the main difference is the classification of income for KSDP (2001) compared to the national. The current legislative Ukraine spouse in public pension levy provided the additional collection of certain activities and transactions that have features highly. The purpose of introducing this meeting - to attract additional sources of state budget deficit to reduce PFC. Commonly, such fees to the Fund provided, and the performance of such operations to the government paid income tax or tax on personal income. Thus, the national classification of income does not meet the prin-tsypan KSDP (2001), due to different approaches to legislation and practical implementation. To improve its author has a

- Select articles according to the international classification. Fees for mandatory pension insurance to transfer a group of tax revenues;

- Reduce the number of codes for payments due.

Setting common approaches and requirements for the classification of income Budget jet provides values conformity and consistency, which contributes to their comparative-analysis nyalnomu in different countries. Use single cluster-fication budget will allow analysis of revenues for each, estimates correlate paintings in similar institutions. On its basis the statistical processing of budgetary performance, during which tracked their dynamics and trends, develop forecasts for the development of intergovernmental relations.

Conclusions and prospects for further research. For analysis of the use of public sector performance assessment drinks-vnennya budget and cover costs. Data for this assessment up to a common international classification of revenues and expenditures filed in KSDP (2001), which is accepted by the accounting basis in most countries. Comparing the International Classification of national income, we found significant differences in the approaches to the distribution of income by groups that are not typical of the national. World practice provides a special mechanism pension and its implementation. Today in Ukraine, the process of unification of government finance statistics in accordance with KSDP (2001), which is based on a unified approach to the classification of income and expenses for accounting data comparison of different countries.

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## MODERN LOOK IN EQUITY

T. Hurenko, PhD

The essence of equity and reflected current look to it.

Equity, registered capital, share capital, capital reserve, capital revaluation, additional capital unpaid capital, intellectual capital.

For national provisions (Standard) Accounting 1 "General Requirements for Financial Reporting", which was approved by the Ministry of Finance of Ukraine 02.07.2013 p. № 73, equity - is part of the assets of an entity that remains after deducting its liabilities [3]. Equity shows part of the property business, which is funded by the owners and equity of the enterprise. It is not only the basis for the creation of enterprises, but also the stability and the continuation of its business. Given the function of equity, we note that its size determines the degree of independence and its impact on business owners and creditors is an indicator of stability and responsibility. The more equity and less accounts payable, the best relationships in sub-enterprise's different legal and natural persons.

Availability equity is determined by the balance quickly, on-example, we can calculate the mobility rate, the rate of turnover-ness, the rate of return on equity and more. But if A necessary-Wes tern more information about the changes that have occurred in their own ka-pitali and their causes, while taking into account the performance report on equity.

Analysis of recent research and publications. At different times, the problems of their intellectual capital and studied by many scientists, including G. Androschuk, OB Butnik-Seversky, SM Illyashenko, W. Z., S. Kokyzyuk, I. J. Yaremko and others, but there are a number unresolved contradictions as setting methodologies equity and usefulness of intellectual capital in enterprises.

The aim - to find a component of equity, which would most revealed his identity.

The main material. From January 1, 2013 there have been changes to the basic forms of financial statements. Thus, the equity in the balance sheet is shown in the first chapter of liability "Equity" and 2013 included the following: share capital, share capital, additional capital, other additional capital, reserve capital, retained earnings (accumulated loss) outstanding capital, capital removed.

Registered capital - legally, officially revealed and duly registered owners of contributions to the capital of the company. It will include the authorized capital of business companies and public utilities, which is intended for the establishment and administration of enterprise in action is protective and control functions and controls that will enable owners to control-foot stake in the company to conduct a strategic policy to shape and control the dividend policy personnel issues.

Share capital provides for funding and liquidity-ness and is the basis for dividends. Consequently, it must be on-pravlenyy on investment projects, improving liquidity and solvency modernization or expansion of production optimization dividend policy and so on. The authorized capital can be Meng-PWM for a set amount of legislation. The decision to increase or decrease shall be registered in the State Register of households and governmental units responsible for this cost financial statements and balance. That is recorded in the balance sheet and the amount of capital within which INEC sleep-bearing liability to creditors.

Share capital is a combination of funds from individuals and legal entities to brovilno-placed in the company to implement its economic de-tivities. These contributions of members of the consumer society, the collective of agricultural enterprises, building society, credit unions and other companies, provided constituent documents. Also, to increase the equity shareholders can make voluntary additional contributions [2].

On the balance sheet until 2013 stood apart due to "Additional paid in capital", which was accounted for revaluation of fixed assets, their indexing, revaluation of intangible assets without receiving in-expensive manner different assets from other organizations and individuals, etc. From 2013 enacted such a balance sheet as "Capital of the pre-assessment", which displayed information on revaluation (impairment) of non-current assets and financial instruments, which according to the state of emergency (S) 1 recorded in equity rozkryvatymutsya but not in the statement of changes in equity, as before, but in the income statement (statement of comprehensive income (Form 2)).

On account of "Capital of revaluation" generalized information on revaluation of fixed assets and intangible assets, impairment of such facilities within the limits of prior dootsinok. Such amounts revaluation of fixed assets and intangible assets will belong to neroz-shared revenue.

Revaluation (write-down) financial instruments - information about changing the carrying amount of the hedged item for the coefficient-effects vnosti hedge funds within the limits set by national regulations (standards) of accounting. Such amounts shall be registered in the on-the original value of financial investments or financial liabilities with-or in other income (expenses). Information on revaluation (impairment) of fixed assets, intangible assets will be reflected in the income statement in the second chapter of "total income".

In the article "Additional Capital" is displayed seigniorage, pitch-dough obtained free of fixed assets, the amount of capital that founders invested more than share capital, accumulated exchange differences respectively, national provisions (standards) species-recorded in the equity [2] . Apparently, it found a place "Accumulated translation differences" that for NP (S) will also be shown in the statement of comprehensive income.

Enterprise can create the need for capital reserve to be used to cover losses from business activities of the, to increase the authorized capital to cover the difference between nominative and flax-selling value of shares and so on. Reserve capital created by the net retained profits gained due to the efficient operation of the company, which was split between auction of-frame, and reinvested in the company. Recently, much attention is paid to re-mobilize resources through attracting investment in exchange for corporate rights, Amy-convertible entity, ie corporate law - the right of ownership of the share capital or legal entity (share), including rights management, receiving an appropriate share of the profits of the legal person and assets in case of liquidation in accordance with applicable law [5].

Thus, the main feature of registered and additional capital is the presence of real assets that are transferred to the company in exchange for corporate-tive rights, the opportunity to participate in the management, distribution of income and assets, which will enable to preserve equity increase of fictitious assets, inflating receivables fence-indebtedness and more. Increase in share capital on this basis does not require any collateral property or guarantees of third parties, and resources will benefit for years. Particularly important is the consideration of the purpose of such investments, investment timing and use of resources, reduction of both objectified enterprise provisioning and more.

The system of accounting and financial reporting-vuyut Use and corrective indicators that make it possible to solve some of th anniversary. These figures reflect the movement of equity in the process of formation and management. At the enterprise there are situations when the owners bought shares own issue or share with a view to further in resale or cancellation. This information is available in the article "You are Redeemed Capital" and this position is reflected the actual cost of the relevant corporate rights. Unpaid capital shows debts-ness owners (members) for contributions to the share capital. In determining the total balance item "Equity" is calculated loss unpaid capital and seized assets. Time is not made or assets seized from the company reduce share capital as unpaid and withdrawn capital expres-hovuyetsya in determining the result of equity. Show All information on the following types of capital is shown in the statement of changes in equity.

In general, according to scientists, the capital can be interpreted in three

aspects:

- 1) the economic aspect - the value that produces surplus value;
- 2) legal aspect - the attribute property relations;
- 3) an aspect - the source of the assets of households dominion [1].

Due to the emergence of computers, new technologies, the development of science, their penetration into the production process created such a thing as intellectual capital.

Intellectual capital company - a collection of intellectual resources (tangible and intangible) and the ability to implement them, determining the ability of the enterprise to develop on the basis of information and knowledge. Intellectual capital influenced by factors such as labor, intangible assets, financial and investment capital, technology and others [4]. Thus, intellectual capital can be a part of equity, which is the company, as an intangible asset, knowledge play an equally important role than assets, working on it.

Unfortunately, knowledge is not rated by the company, except in the form of wages or other evaluation. According to Russian experts, intellectual-capital proj - a resource that describes the knowledge and intellectual potential of one of the new criteria of competitiveness options, as contributions to the share capital may be not only you, heed money, material resources, and in terms of knowledge, skills, and so on software.

According to some scholars, intellectual capital is the sum of three components:

- Human capital;
- Structural capital;
- Consumer capital [4].

Thus, the human resources to provide the highest quality of sub-plants. If they are chosen correctly, then the performance of the sub-enterprise's will meet his high standards. Various software for computer-soby, software and various institutional mechanisms for performance-lation and employees of the firm. This is a structural capital. The ability to satisfy customers by their constancy-bezpechyty provide consumer capital. If a person writes on-scholarly work that have practical value, creates programs "know-how", proposes that affect the end result, then the intellectual capital proj-be on the balance sheet as capital investments, intangible assets, etc. .

Conclusions and prospects for further research. Therefore, enterprises should first put on personality, intelligence, that is what determines its development and continuity of someone at high level. Also, companies must clearly define the objectives, terms and conditions increase (decrease) in equity, formation of reserve capital, formation and use of additional equity method implementation reinvestment in corporate law, clearly identify the taxation of transactions that are associated with an increase ( decrease) the share capital and so on.

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## CURRENT STATUS AND TRENDS OF REVENUE

### Customs payments to the budget UKRAINE

IA Hutsul, applicant

It assesses the current state of the tax-zovnishnotor by trade in Ukraine. Tendencies of customs duties revenues to the state budget. Ways of improving the taxation of foreign trade flows.

Foreign Trade Activity, customs duties, value added tax, excise tax, customs duty.

In modern terms foreign trade is crucial factor in shaping the country's export potential, strengthening its households governmental relations in the world and creating a favorable investment climate. Its effectiveness depends greatly on the development and adoption of decisions lyvyh weigh-in tax regulations, the main result of the implementation of which is the formation of sufficient financial resources and optimize the impact of the tax system on the development of the national economy. Analysis of recent research and publications. Problems of taxation in foreign economic activity reflected in scientific works of many Ukrainian scientists - I. Burakovsky, A. Halchynskiy, A. Grebelnyk, A. Krysovatoho, T. Lipihinoyi, I. February, Pyatnytskiy V., V. Sidenko, A. Sokolowski A. Filippenko and others. However, certain provisions regarding research trends taxation of export-import operations in the post-crisis conditions require further development and learning.

The aim - to find out the current state tax-shnotorhovelnoyi outside activities and identify trends receipt of customs payments to the budget of Ukraine.

The main material. Under the tax adjustment of external-noekonomichnoyi we understand the process of conscious and active use of the regulatory function of taxes in order to obtain the desired social and economic effects. It belongs to indirect methods of state regulation of the economy, as tax regulations are not based on direct forcing businesses to those actions, and to use their economic interests. To leverage the tax regulation of foreign trade include taxes imposed upon movement of goods across the customs border of the state (duty, excise duty, VAT), tax credits, tax rates and more. Customs taxes are national indirect taxes so paid through price mechanisms and lead to higher prices of imported goods, which acts as a means of protecting domestic production from foreign competition.

Analysis of the fiscal role of taxes that are collected during Move-tion of goods across borders allowed to conclude that the dynamics of customs payments in 2008-2012. Was mostly positive, except Cree-zovoho 2009. However, the growth rate of absolute figures were considered negligible due to many problems in the tax regulation of economic activity, including violation should emphasize the subjects of foreign trade tax and customs legisla-tion, imperfect structure of trade flows, negative ad- trade balance, some shortcomings of the legal provision of tax regulation of foreign trade activities and more. Assessment of fiscal tax consequences of foreign trade plays an important role, since taxes on ZED-up day tyevu share of revenues to the State Budget of Ukraine. As shown in Table 1, the face, the share of customs taxes (VAT on imported goods, the excise tax on imported goods and taxes) in government revenue in 2011 was 36.3%, and in 2012 - 34.7%.

On the dynamics of the analyzed taxes, it was positive for all payments, although growth rates and were not too high in

2012 relative to 2011 Yes, they were excluded by 1.2% for the excise tax - 24.9% for import duties - 24.1%. If we compare these figures with the rate of growth of internal revenue taxes and fees, they are much higher. In 2012 the growth rate of income tax amounted to just 1.1%, and the tax on personal income - 13.1%.

The positive dynamics revenue customs duties, in our opinion, due to two main factors - the dynamics of export-import operations; improvement of customs bodies of Ukraine, by raising efficiency of struggle

against "gray import". Note that the second factor - crediting additional payments in the adjustment of customs value - had a crucial role, as import growth in 2012 was very low and amounted to around 2.5% over the previous year (Table. 2).

As for the structure of customs duties transferred to the State Budget of Ukraine in 2012, the largest share of customs payments for-maker VAT on imported goods - 81%. Such a significant share of VAT poyasnyuyet Xia, especially the fact that it, unlike excise tax, dissemination, agrees on all imported goods and, unlike import duties char-teryzuyetsya relatively high rate (20%) and broad base taxation tub. Second place in the structure of customs duties takes the import duty (11%), and the third - the excise tax on imported goods to Ukraine (8%).

Take a more detailed analysis of receipts of customs duties in the context of some of them. Proceeds of value added tax in 2012 amounted to 61.8% of the annual plan. Over the past five years, the average poka-disappeared was just over 70%. Such significant lag the actual performance of the planned dynamics of revenues from this tax shows that the greatest risks associated with the failure of the annual plan, specific to this tax payment. This annual plan failed as the VAT on goods made in Ukraine and imported goods (pos-ing). Yes targets "internal" VAT executed at 61.8%, and a plan to "external" VAT - to 65.1% [2, p. 25].

As for revenue from the excise tax on imported goods to Ukraine, the level of annual plan for this indicator in 2012 is

95%. The dynamics of the excise tax for 2010-2012. Was positive, ie the growth rate of the payment in 2012 compared to 2011 amounted to 134.7%, in 2011 compared with 2010 - 159.9%.

Significant growth rates of excise duty received in the budget of imported goods due not so much the pace of growth in import and Excise products as periodic growth rate of the tax, including the specific rate of excise duty on ethanol increased by 3.75 USD, ie 45, 87 USD per liter of absolute alcohol. Excise tax on natural and sparkling wines increased by 19-28 kopecks, or to 2,14-2,33 UAH / liter. Taxation of non-filter cigarettes increased by 3.83 USD (to 46.86 USD / thous.) And filtered - on 8,56 UAH (up to 104.77 USD / thous.). In general excise tax on alcohol, tobacco and motor fuel increased in 2012 by 8.9% [2, p. 29]. The share of excise tax on imported goods in Ukraine amounted to 25.6% of total excise revenues in 2011 - 21.3%.

Analysis of the excise tax for certain groups of excisable goods allows to state that the largest amount of revenue in 2012 accounted for petroleum products, including gasoline engine for Car - 3.40771 billion USD, or 45.98%, other petroleum products - 1.97814 billion USD, or 26.69%. Excise tax revenues during car imports amounted to 851.12 million USD, or 11.48% of the total on-dhodzhen of imported goods [1; 3].

Revenues from customs duties in 2012 amounted to 12.9858 billion USD, which is 24.1% more than in 2011. Structure of duty in 2012 was as follows: naybi-lshu share occupied import duty (without oil) - 79% the share of import duties on petroleum products, vehicles and tires for them - 19%; export duties - 2%. Dynamics fee structure in 2012, on transverse previous year showed increase in the share of import duty (without petroleum-ucts - by 8.6 percentage points to oil - 1 pp) and reducing export duties (9, 6 pp) [1; 2, p. 31].

Analysis of the taxation of foreign economic activity in Ukraine made it possible to find out that customs duties performed mostly fiscal function and not regulatory. Also able to identify specific profiles, recent policy, namely:

- consistency and high speed revenues, due to the mechanism of calculation and payment (or rise to the moment of crossing the customs border);
- Independence proceeds regional basis;
- considerable potential for regulating the volume and structure of export-import operations;

- completeness revenue is largely dependent on the correct determination of the value of the tax base;
- lack of effectiveness in improving the structure of intra-shnoho consumption;
- inherent from inflation-utvoryuvalnyy element [4, p. 192-193].

The main problems of using regulatory capacity of customs duties is to provide frequent underestimation of the customs value of the trade community during export and import. To resolve the problem for the values necessary to establish active cooperation between trade operators and customs and tax authorities and customs authorities of foreign countries.

In order to improve its foreign-excite tax struction flows it was necessary to scientifically sound level and structure of the excise tax will increase the performance of the regulatory function by gradually increasing the share of excise tax in the price of imported products subject to excise duty. You must also expand the list of excisable goods. Needs improvement mechanism for automatic refund to exporters as untimely or non-refund of VAT refund leads to a price increase exports and reduce its competitiveness in the world market-ments.

Conclusions and prospects for further research. Thus, useful for Ukraine while improving the mechanism of tax-regulated wording FEA is international experience. His analysis gave reason to believe that Ukraine should shift emphasis from fiscal functions of international trade taxes in regulating that will optimize the structure of export-import operations, to achieve a positive trade balance, limit the consumption of certain foreign goods, to increase the competitiveness of domestic products in the world market and protect domestic producers from foreign competition.

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## Agri-Insurance UKRAINE: CURRENT STATUS DEVELOPMENT AND PROSPECTS

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TP Kalna-Dubinyuk, Doctor of Economics

Considered agricultural insurance in Ukraine, its international experience, the current situation in Ukraine and prospects for further development.

Agro risk assessment, agriculture, agricultural products, Agricultural Insurance Pool.

The agricultural potential of Ukraine every year attracts more and more attention of large foreign investors and the banking sector. Most of them

optimistic about the possibility of financing the development of agribusiness.

According to 2011-2013. Credit portfolio in the agricultural-tem were the least loss compared with other sectors of eco-omy. During this period figures "problem" loans in agriculture were at a level below 5%.

Total production of agricultural products in Ukraine is about 10% of the GDP, which significantly affects its economic performance and occupancy budget. Grain - the only sector of the economy that is not damaged during the crisis of 2008. Since this period, agriculture Ukraine there is a steady increase, and the average profitability of producing for several years in a row remains at 19-20% and continues to rise slowly, reaching over 30% in some farms.

The aim - to examine the current state of agricultural insurance in Ukraine, his international experience and evaluate prospects.

The main material. In 2012 there were some positive developments in the state of managing agricultural risks in Ukraine. Laws of insurance and agricultural insurance with state maintenance-introduced the practice of agri-insurance licensing. In 2012 was created by Ukrainian Agricultural Insurance Pool to create a central risk management programs for procurement of grain, Agrarian Fund and monitoring of the program of state support to agro-insurance. A positive indicator of the market is that the Ukrainian Agricultural Insurance Pool performs its tasks (table). Proof of this is that during the fall 2012 - spring 2013 insurance companies, members of the Agricultural Insurance Pool, signed 982 contracts and insurance of grain crops (Fig.). The amount of liability insurance was 3.2 billion USD, with the amount of collected premiums amounted to more than 100 million. Harvest crops was insured for a total area of over 486 thousand. Ha. As of 09/01/2013 p. Insurance companies have already paid compensations totaling 7.9 million USD. The reason for small payments in 2013 were favorable weather conditions. Risk events were recorded mainly in the southern regions of Ukraine (Kherson, Nikolaev, Over-porizka region and the Crimea). The main reason was the spring harvest shortfall drought observed in the aforementioned regions in April and May this year.

In these innovations are their supporters and anti-INEC. Thus, international practice confirms that all the organizational steps taken in the right direction, stimulate the development of agricultural insurance and agricultural protection.

International experience and Ukrainian realities. Licensing system of agricultural insurance is widespread in the world [1]. Canada, the US, Spain -

successful examples of licensing practices in the market. Pool and analogs are actively developing more than 7 years in Turkey and 40 years

Israel. In most countries there regulator, which is analogous Ukrayi-nskoho Natskomfinposluh.

International experience shows that it is the government support agricultural insurance gave a powerful impetus to the industry. (Example - Poland and Turkey, 2005 p.) In Turkey initially (2005). Meeting premiums amounted to only 12.5 million euros, and in 2013 exceeded 250 million euros. The increase in

market 20 times in 8 years of agricultural insurance - a real example. With such a model for comparison, the potential market of Ukraine is easy to understand.

Rate the real potential market is not difficult. Approaches using formal logic and proven statistics make it easy to calculate the volume of grain purchases by government programs (over 1 million), the number of members of the Pool agreements (527) and examined the area (over 300 thousand. Ha) for the 2012-2013 season. Reported data taken from articles and press releases state authorities in July-August 2013 at an average Euro-zhaynosti 30 quintals per hectare. In fact, the amount of premiums estimated collected by insurers in 2013 only on government programs constituted UAH hundred-more than 80 million.

Government procurement program in 2012-2013. Realizovu first time-valysya the real market insurance rates and controlled at all stages of agri-insurance pool. In previous years, the appearance of Pula, these programs insured "formal": premium rates were low, but payments to agricultural producers are not expected. Performed formal legal requirements. The total score of potential agricultural insurance market in 2014, including the state program and voluntary insurance, is over 200 million. By implementing the promised subsidies to insurance with state support, meetings premiums next year could exceed 300 million USD.

Weather conditions and expected low loss ratio on the market in 2013 may provide the impetus for the development of active-ahrostrahu of the country. Expected record harvest is an important factor in raising the solvency of agricultural producers, because they know that a good year is not for everyone, so it is important to use the opportunities provided by favorable year.

In the world there are enough examples where agricultural insurance without the state holds more than 60% of the market. Argentina and New Zealand - nevertheless, examples of such countries. The classic mechanism - the initial state provides active support over the years, reducing the level of subsidies gradually on the basis of this process, and the market continues to evolve independently. Separate programs still continue to be subsidized, but for some strategically important crops or types of production.

The implementation of existing plans for implementing state-subsidies vanoho agricultural insurance market can significantly push Ukraine to dis-development. It is important that the process was transparent and understandable to all speeches, of the market. This works in most countries where agricultural insurance risk developing, and covers over 50% of total production.

It should be noted that Turkey, in the present assembly premiums ahrost-counting (250 million euro), covering estimates its own market agricultural production a little more than 10%. The peculiarity of Turkish agricultural market is that production is concentrated on highly profitable crops - vegetables and fruits. Losses are significant and cultures can exceed hundreds of thousands of euros per 1 ha of crops. Ukraine in 2013 became the first country in the CIS which launched a voluntary insurance program quality apples. The program is implemented by specialists Ahroinshurans International together with the insurance company PZU Ukraine. Active expressed interest in the producers of food quality across the country. It is planned intensive development of the program, which will start on June 2014 Getting started similar programs, and agricultural producers active interest to them is another important indicator of the willingness of the market to develop.

Risk assessment in agriculture. Freezing, frost, ice crust, vyprivannya, dust storm, tornado, flood, storm, hail, rrun-Tov and atmospheric drought - it's just some of the risks that may affect the history-TNO on performance of entire regions of Ukraine. Protection against mechanical impact their methods virtually impossible.

Agro-insurance is the main and most important tool to management of risk [2]. All alternative agro-like protyhradovi grid, irrigation systems and irrigation, wind installation in gardens require capital investments during their purchase and installation. Protect them only on certain types of risks, and the

majority of agricultural producers in Ukraine is just too expensive.

In assessing the impact of weather risks Ukraine has moved far beyond its immediate neighbors in the CIS. In 2012 successfully passed the first Der MILITARY certification of the review and settlement risk in the agricultural sector. Moreover, the number of certified experts in the country on the so-Godnje employs 32 people. These professionals are mainly employees of insurance companies and companies that specialize in the examination and VRE-regulation risks in the agricultural sector. The market is in dire need of occurrence syurveyers-cal companies that use Internet technologies and compliance Woro su-regulated rules and stages of reviews be established uniform standards accepted internationally. For example, the Tu-rechchyni is satisfying market needs 800 specialists in plant-tstvi and about 800 experts in animal husbandry. Existing certified experts in Ukraine specializing only in plant, so it is difficult to assess the potential of this market for services, closely related to agricultural insurance and monitoring for the purpose of financing. In Ukraine has hayetsya recovery was observed, and changes in the standards of such examinations. In this redyni-2013 online recruitment portals acts fixed-ness. Thus, the market is starting to enter the new companies that are willing to actively develop this segment of the International Standards. In the nearest future we can predict the transition to a new level of service delivery reviews and settlement risk events in the agricultural sector. Do END-detsya this survey within existing companies or with new players in the market, time will tell. One thing is for sure that the market risk management in agriculture continues to be the posture-tive changes.

With regard to risk management in the financial sector, access-ness financing agriculture directly related to the quality and efficiency of risk assessment in the fields. As already mentioned, the banks are actively interested in the agricultural sector and ready to provide various financial instruments manufacturers for business.

Changes in approaches to risk assessment will continue to have begun ten-dentsiyu failure of financial institutions 'formal' insurance and the transition to a 'real' insurance rates. These changes will con-date agricultural crops and harvest as the basis for mortgage lending purposes of financing and loans allocated. Previously, banks prefer to have collateral in the form of cash deposits, real estate, machinery, but such objects mortgage-limited potentials, potential and opportunities. Insurance of crops and crop expands funding opportunities and significantly increases the participation of the banking sector in agriculture that will bring additional dividends to farmers.

Conclusions and prospects for further research. Using standard methods (SWAT analysis) to assess the situation on the market, with all this we can draw the following conclusions:

- In Ukraine created and continues to develop the infrastructure necessary for the development of risk management programs in the agricultural sector. Poses-tive changes observed in related fields - a strong point;
- Market participants is not clear how well the officials will be able to dispose of the existing legal framework and infrastructure that is created. This - weakness;
- Political solution to the country's leadership may pose as Sir-yozni threats and great opportunities open market. Difference "threats" and "opportunities" in this context is that the "threat" can easily create immature and spontaneous political decisions, and for a long time to correct mistakes; "Opportunities" to be able to consider and develop skill to use.

What will be the choice of the Ukrainian state, at this point is difficult to determine. Definitely we can say that the further selection will set the course of development of agriculture and agricultural risk insurance as mi-nimum for the next 2-3 years. It is hoped wisdom, reason for bureaucrats and their keen interest in the development of the agricultural sector as a strategic segment of the economy of Ukraine.

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## THE QUESTION OF INTERNAL separation of functions

### Control and internal audit in banks UKRAINE

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Article is devoted to the definition and delimitation of internal control and audit in banks Ukraine. The problems of an effective system of internal control in banks with regard to international standards. Grounded-ness necessity of further improvement of internal control and audit in banks Ukraine. Internal control, internal audit, banks, functions int trishnoho-control goals and objectives of internal control, risk banking.

In all developed countries, banks are subject to close control and supervision on the part of the state, and their owners, the shareholders. This is because the banking system is the conductor of the monetary policy of the central bank and intermediary that accumulates cash state entities of different ownership, private persons and provides them with interest various market participants.

The need to strengthen both external and internal control over banks due to the increasing number of troubled banks. In today's business environment, the bank can not do without an effective system of internal control to safeguard the interests of investors, customers and their own. Without a clear definition of the purpose of control of bank management processes are ineffective.

So far no clear understanding of internal control in the bank, its goals and objectives.

Analysis of recent research and publications. The scope of internal

audit in banks in the years studied, both domestic and foreign scientists, including AI Kireev, N. Shulga, OS Poletaeva, FF Butynets, M. Sydorovych, G. Bismuth and other. In most scientific papers are considered general theoretical bases of operation inside-shnoho control and internal audit in banks. For the definition of internal-internal control in banks foreign terminology operates a term such as komplayns - system of measures, based on solidarity and confidence interactions customers of the bank and its employees, which protects them interests within the framework of laws and regulations.

The aim - to define the basic principles of internal co-ntrolyu and internal audit for their effective implementation in most banks. Often the two are identified as necessary to clearly distinguish between the goal and objectives of each of the identified economic categories.

The main material. Bank's internal control should cover all areas of its operations. In practice, internal control begins with the creation of the Supervisory Board, the Board of credit co-mitetu. In addition, banks formed management (departments, services) of internal controls directly responsible leadership. Small banks internal control functions rely on the internal audit.

In accordance with the provisions of the National Bank "On organization of internal audit in banks Ukraine", approved by the National Bank of 20.03.1998 p. № 114 (as amended on 20.12.2001 g.), Internal control in a bank is defined as a set of procedures to ensure the accuracy and completeness of the information to the management, compliance with internal and external regulations during operations, safeguard the assets of the bank and its customers, optimal use of bank resources, risk management, strict compliance with the orders of government to achieve the goal set strategic plans and other bank [1].

In the Guidelines [2] NBU defines the organization and func-tsiouvanannya risk management (risk management) banks, which must include, among other things, management support system consisting of subsystems of monitoring and control. In other legal acts of internal control issues are not violated. Note that the observance of legal acts - is not yedy-tion direction, which is subject to internal control. An adequate system of internal control, according to the Basel Committee is a means zmits-ment of

corporate governance in banks, which not only discipline in vsykdennu banking activities, ensuring compliance with internal and Call-nishnih regulations, but also helps the supervisory board and human laziness-effectively assess the risks of the bank and its future strategy. Ba-Basel Committee on Banking Supervision analyzed the problems that were causing serious loss of credit institutions. It turned out that many of them could have been avoided if banks have effective si-tem of internal control to help prevent possible damage and thus reduce the loss of credit institutions.

An effective system of internal control includes the following components:

- ♣ control environment, management should create a sulfur-ment in an organization that would provide a favorable attitude toward internal-internal control;
- ♣ risk assessment, internal control should not assess the risks that come with both external and internal sources, dealt with by the organization;
- ♣ controlling activity - rules, procedures, techniques and tools for performance management directives;
- ♣ information and information exchange, information and register on-ments management and other interested users within the organiza-tion in the form that it can become the basis for the performance of the functions of internal control and others;
- ♣ monitoring aimed at qualitative assessment of performance over time and ensure rapid take-up audits and other reviews. The internal control system should provide pos-be constantly monitored. Such control is carried out regularly and is part of the organization as a whole [3].

According to the recommendations of the International Organization of Supreme Control-yuchyh institutions (INTOSAI) standards of internal control, internal control - a management tool used for pro-BAKING reasonable assurance that the objectives facing the chief manager-tstvom are achieved. The head of each agency shall ensure different persona-dovu adequate internal control structure [5].

According to the authors of "Encyclopedia of Banking" intra-bank control - an activity aimed at checking the correct-ness performance and reflect the accounting of banking operations, warnings, and fixing deficiencies by using specific tools and methods [8]. Audit as an economic category - a performance-ness that is performed by a set of measures necessary for the odds-formation and expression of opinion on the reliability of financial reporting entity [6].

By comparing the definitions given in various literary sources, you can see many similarities in the interpretation of various economic kateho swarm, which creates difficulties in practice banks during the organization of internal control and internal audit.

Thus, in some publications [7] internal control is defined not as an activity but as a system of the bank, that all measures taken to control the bank its assets, prevent fraud, minimize errors, data validation accountant-sky accounting, reporting, ensuring efficiency of operations and compliance with internal regulations and instructions guide.

Spyak GI, Farion TI determine intra control as a process of validation and implementation of banking accounts through specific means and methods of sharing such controls on accounting and administrative [9].

Beloglazova GN intra control system defines as activities to reduce banking risks and ensuring the bank's management, shareholders and customers flow of reliable information on the activities of the bank [11]. Quite often identified internal control, internal audio-volume. Internal audit - a function independent assessment that is created inside the bank for the analysis and evaluation of its activities. His goal - to help bank employees to perform their duties effectively. Internal audit provides their data analysis, estimates, recommendations, advice and information on the activities audited [4].

Audit of banks is significantly different from the audit industry pre-acceptance, of retail and other industries as the nature of its organization and method for implementation. At the same time, it is based on the same legal basis as for auditing all of the above organizations.

To ensure an effective system of internal control and its comprehensive assessment of banks established audit committee that performs the following functions:

- Oversees internal and external auditors;
- Appoint and dismiss auditors;
- Review and approve the purpose, scope and frequency of audits;
- Receives reports from the auditors;
- Controls the direction of taking measures to address deficiencies you-revealed auditors.

Typically, the Audit Committee consists of two competent directors who are independent of management personnel and any relationship with those who, in the opinion of the supervisory board, may prevent us mem-Committee to make their independent judgment.

The Audit Committee assists the directors of the corporation in the you-fulfillment of their obligations to shareholders, potential shareholders and investors on bank accounting and reporting practices of the bank, the quality and integrity of the financial statements of the corporation.

The Audit Committee shall perform the following functions:

- quarterly view and approve the annual audit work program, which prepares the internal audit department;
- supervise the work of the internal audit department, comparative-nyuyuchy its current activities with quarterly and annual working pro-grams;
- evaluate the performance of the Department of Homeland Audit and its director, and each employee;
- review the annual reports of the Internal Audit Department, dis-viewed audit results and make recommendations;
- annually review and update regulations on work-theta coma;
- be capable of communication between internal auditors their independence, and the supervisory board;
- recommend to the supervisory board of independent auditors zatverdzhu-tion of fees;
- together with the head of the internal audit department to consider scope of the audit plan and internal audit;
- View documents transmitted to the National Bank, and other published documents containing the company's financial statements.

The role of auditors is essential to the corporate governance. Of course, the primary responsibility for good corporate governance rests with the Board of Directors and the Board. However, its development is promoted and auditors who establish audit standards on communications to boards of directors, senior management and supervisors.

The Internal Audit Department is developing instruments that are used for the practical use of internal audit in banks - an annual audit plan, annual budget and planning procedures and internal audits. Typically, these documents develops Head of Internal Audit and Audit Committee approves and board of directors. Physical access to funds is limited because the department does not have the right to withdraw any money from bank accounts without authorization from the head of the bank or chief accountant.

Before the Audit Head of Internal Audit prepares an order served on the bank's signature. This procedure is done in order to officially grant access to the department, which lies sneaky-check. Also head allocates work of the auditors so that a person who previously worked in a branch of the Bank conducted an audit of this area. The staff is competent, PWM, should work in the same field.

To achieve efficient business and a high level

customer service, the bank shall establish control system that will cover all activities of the bank and determine the possibility of a stable and controlled development bank structure. Creating such a system

is a complex process that involves both organizational and managerial, and methodological and technological issues aimed at developing and implementing quality procedures and mechanisms for maintaining reliability of the bank. The most-important element of the internal control system is the formation of the modern concept of internal audit.

Conclusions and prospects for further research. In the banking system of Ukraine actively introducing modern concepts of internal audit, which take into account international standards. Creation of an effective system of internal control is a prerequisite for the effectiveness of the bank. The internal control system of domestic banks Pot rebuyc improvement. This is due in particular to the introduction of integral-emyh information systems that combine accounting with control procedures. They have to change approaches to internal auditors from auditing standard performance only by-objectives of monitoring compliance with the various departments of legal documents to the audit risk-based performance-banking UAH Duration, nights.

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## CONTROL OPERATIONS registration accounts

### Budgetary institutions

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Investigated the procedure of control operations in the registration accounts of general and special funds budget institutions. Control operations in the registration accounts provides targeted and effective use of public funds and provides key indicators for reporting on the implementation of the budget.

Control, objectives, cash expenditures, operations in the accounts of registration, registration accounts of budget funds.

Given the current requirements, payments to employees, budgets and funds for goods and services budget of Ukraine exercise cashless. For storage costs and non-cash payments of budgetary institutions opened in the State Treasury of Ukraine by territorial subordination registration, special registration, deposit accounts and other general and special funds. The budget accounts to be credited to a special fund their own revenue budget institutions opened in the name of budgetary institutions - procuring entities and their structural subdivisions in terms of budget revenues classification codes by law. Accounting and control operations in the registration accounts figures prominently in accounting institutions, as confirmed targeted and effective use of public funds and provides key indicators for reporting of the budget - revenues and cash expenditures.

Analysis of recent research and publications. Procedure for control operations in the registration accounts often covered in scientific and specialized periodicals. Most attention is paid to the issue of control of such scholars and interns: Hutsalenko LV, LV Dikan, T. Miller, EV Mnykh, SM Listrova, NI Sushko.

The aim - to analyze legislation and changes to improve the procedure of recording and monitoring operations in the registration accounts of general and special funds budget institutions.

The main material. For a full account of the budget and control their intended use, in accordance with the Law on State Budget of Ukraine for a fiscal year in the State Treasury accounts opened registration for each year, and at the end of the fiscal year they are updated. To open the account registration to control the movement of funds are put personal things, which are invested in the following documents:

- A statement of account opening;
- Extract from the Unified State Register of Legal Entities;
- Copy of a document confirming the registration of the client to register with the state tax authority;
- The card with the signature and seal and a list of accounts that can manage these in card (temporary card) persons in duplicate;
- A copy of the notice of the taking of the client registration in the relevant Pension Fund of Ukraine as a payer single contribution to the general mandatory state social insurance;
- A copy of the inclusion of the procuring entity in the Unified Register of procuring entities and recipients budgets-lence funds [1];
- Estimates of revenues and expenditures for the fiscal year and related documents;
- Statute (Statute) institutions.

Equally important is how the current control receipt, recording and use of the institutions, and follow-up of operations during audits Control and Audit Service and audits by tax authorities. Current monetary control and registration of transactions in accounts held offices at the stage of implementation of these

operations managers and their agencies and departments accounting service while performing their duties. Employees accounting responsible for conducting operations in the registration accounts must perform everyday routine monitoring of completeness, appropriateness and timeliness of operations related to receipt of funds and their proper and efficient use. To perform this task, budgetary institution provides analytical account of receipts and expenditures of cash. Cash expenditures are all paying bills or re-committed from registration accounts as cash or by non-cash transfers. Accounting for cash expenditures provides users with information about the cash balances of the budget and unused allocations for each specific date.

Thus, control of operations in the registration accounts is carried out in several stages using different kinds of methods and techniques of control, as shown in Fig. One of the first steps is to review balances in the accounts of the institution budget assignments for economic codes classification of expenditures and prioritize payments for their importance, the need for the operation. This work is done-in-chief accountant in consultation with the head of the institution and is a preliminary view control. During the preparation of documents for payments shall put off-current control measures snyuyutsya consisting of specifying the correct type of funds, from which will be payment KEKV, formation documents (payment order, registers, bill, act, transaction, records the results trading), checking details and signature of payment documents.

Ante control of the Treasury perform on the stage of re-yestratsiyi obligations procuring entities, including finan-tions. The next stage of control operations in the registration accounts is the external current control specialist Edict State-nacheyskoyi Service of Ukraine, ie checking the validity of the payment documents, budget assignments and available funds in the accounts. For compliance on the basis of payment documents is preparing the payment and account registration statement with the cash flow, which is also an element in the outer precise control carried out by specialist Treasury. According to the results obtained from the registration statement of accounts and documents confirming payments and receipts of general or special fund accounting department employee, made entries in registers institution synthetic and ana-lytic accounting (memorial warrant card cash expenditures analytical accounting, book "Journal -Main ").

On the basis of cash flow on registration accounts of budget institutions formed as reporting on budget revenues and expenditures, which displays data on the flow of general and special funds and cash expenditures made in the context KEKV that can be attributed to the following elements of internal control. In addition, the chief accountant agencies in the preparation of annual accounts held inventory balances on registration accounts, as evidenced by the stacked registers and certificates signed with Treasury experts.

Specialists of the State Financial Inspection during inspections of financial and business budget organization carried out inspections ne-accuracy operations on registration accounts, mo-dobrazhennya accounting records, effective and targeted use-Thann funds. Validation operations on register-traditional accounts carried out continuous auditing procedures for all ne-period. When testing methods are mainly used in paper-ment control - essentially checking documents, content, formal features, arithmetic, logic and counter-checking documents.

Conclusions and prospects for further research. Thus, trans-tion operations in the registration accounts, display them in the accounting and reporting needs constant internal monitoring their implementation using various methods documentary control. Herewith

The main task of control is targeted, effective use budget and prevent and avoid low-Spell violations.

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## NORMATIVE AND LAW REGULATORY ACCOUNTING AUDITING OF THE STATE IN THE SECTOR

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Basic problems of legal support accounting reform in Ukraine compared to other land-us world. The structure of the Standard "Biological assets" for the public sector.

The public sector; legal regulation buhhal-Terek account; methods of income, expenses, assets and liabilities, and with their classification; biological assets.

The development of accounting and reporting in Ukraine is not yet fully meet international standards. In addition, in the Approval-Prisoners accounting standards for the public sector is no standard "Biological assets" that can not keep a record of biological assets in accordance with international principles.

Analysis of recent research and publications. An important contribution to the theory, methodology and accounting organization of farm-governmental organizations have made known economists, including S. Aleshin, P. J. Atamas, MG Belov, MT Belukha, VV Burtsev, FF Butynets, LV Hizatulina, LA Hutsaylyuk, RT Dzhoha, V. Zhuk, TI Efimenko, GG Kireytsev, S. Levitsky, V. I. Lemishevskyy, V. Linnik, L. Lovynska, Massakovskyy VB, C. B. Svirko, NI Sushko, IB Stefanyuk, AA Chechulina I. Chumakov, MG Chumachenko et al. Despite the contribution of these scientists, the question of the legal regulation of accounting in the public sector compared to the rest of the world is still a problem, and the use of accounting and evaluation of biological assets - none.

The aim - to determine whether the legal provision of public sector accounting Ukraine and other countries of the world to submit proposals on structure formation standard "Biological assets".

The main material. Today in Ukraine continued implementation of reforms in the public sector, the content of which is aimed at raising the sub-effectiveness and efficiency of spending all budgets. One of the reforms is to develop standards Accountant-sky Public Sector Accounting under IFRS public sector (IPSAS), the preparation of which take away mine-snyuyetsya by the International Financial Reporting Standards Public Sector (International Public Sector Accounting Standards Board, previously - Committee the public sector) International Federation of Accountants (InternationalFederationofAccountants - IFAC).

The analysis shows the discrepancies between the requirements of IPSAS and the current system of regulatory documents boo-halterskoho accounting and reporting in the public sector Ukraine. An analysis it was found partial non-compliance to the Ukrainian system of accounting and reporting in the public sector and IPSAS. The most significant differences concerning the principles and approaches to accounting, including many concepts that formed the basis IPSAS in Ukraine are not used. These include: the priority of economic substance of transactions on their legal form, the concept of future economic benefits and potential differences in the requirements for accounting and reporting related to the different classification of assets and zobov'ya-Danh, revenues and expenses, and the absence of requirements and the practice of certain accounting methods adopted IPSAS.

Yes, not identified as a separate category of objects such assets as real estate invest-traditional heritage and assets, reserves, contingent zobov'ya-lated and contingent assets are not taken into account and is not shown in the accounts impairment. Assessment of accounting spraved cially-value characteristic of IPSAS [5], almost never used in the public sector Ukraine. Assessment of the current market value foreseen only for assets received under contracts granting of legal entities and individuals commercial sector. Assessment liabilities at fair value is not provided.

Preferably in public sector entities is no possibility of you-boron methods and accounting methods, the use of professional judgment in evaluating assets and liabilities, income and expenses include additional items in a timely reporting forms and minor exception for them.

Our studies show that national standards buhhal-Terek Public Sector Accounting developed in

accordance with IPSAS target consistency in the principles and rules of accounting, reporting forms list. Such an approach to build a system of accounting for and reporting STI public sector management within the meaning of IPSAS most balanced and efficient in terms of costs and benefits of reform to be implemented, since 2015

Accounting and reporting standards in the public sector in Ukraine developed as separate documents similar package P (S) in the commercial sector. The package, which includes 19 developed by Ukrainian standards of accounting and reporting in general conformity for IPSAS and structure, the use of which is relevant and will bring significant benefits and advantages to users reporting. In some cases, the association made one IPSAS standard and excluded certain standards for the application of which is irrelevant.

Currently, the system of legal regulation of public sector accounting is no national provision which-by-prepare the accounting operations of biological assets. Designed IAS 41 "Agriculture" for the commercial sector, and on its basis of P (S) 30 "Biological Assets" [4] in Ukraine determine the order of accounting of financial reporting and disclosures related to agricultural activity that is not covered by other provisions (Standard). IFRS 41 "Agriculture" Agriculture synthesized features a unique characteristic agricultural activities as management biotransformation [3] to be reflected in the accounting. Performance standards apply to agricultural products harvested from biological assets just before harvest. Hence the need for in accordance with IAS 41 "Agriculture" model calculation and evaluation of biological assets at fair value. This model allows the calculation and assessment to reflect the effects of biotransformation in accounting (financial) statements, expressed in the change in fair value of biological assets. Evaluation of biological assets in accounting (financial) statements at fair value will enable a realistic assessment of the financial condition and solvency of agricultural businesses. In addition, the conditions for a more evidence-based analysis of resource potential and effective management of financial and economic activity of Rural-kohospodarskyh organizations in the spatial and temporal aspects. Salt-skohospodarska activities cover a wide range, eg, example, agriculture, forestry, annual or continuous harvest, cultivation of orchards and plantations, floriculture and aquaculture (including fish farming). This variety of measures have some common features, such as:

- Opportunities for change - live animals and plants can be mentally bio-transformation;
- Change Management facilitates biological transformation by raising the under-or at least stabilizing conditions necessary for the process (for example, nutrient levels, moisture, temperature, fertility, and light) that distinguishes agricultural activity from other activities, in particular the harvest;
- Assessment of change - change in quality (density, fat, protein and fiber strength) or quantity (seed weight, cubic meters, the length and diameter in-lokna, the number of kidneys), which led to biological changes, measured and controlled.

Biological transformation leads to corresponding results, changes in assets due to the growth (increase in the quantity or quality of animals and ro-saliva), degradation (reduction of deterioration or animal or plant) or recovery (the creation of additional animal or plant) agricultural production.

As part of biological assets allocated consumable biological assets - are assets that are collected in the form of agricultural produce or sold as biological assets. Examples of consumable biological-tech material assets are handled tools - animals for fattening, xy-day for Sales, production of cereals and others. Fruits relatively biological assets - all other biological assets that are not consumed, for example, cattle, dairy, long-nasa-tion (orchards, vineyards, etc.). Biological assets can be divided into mature and immature. Mature biological assets, as opposed to immature, are assets acquired traits to begin collecting produce, and can ensure the collection of products on a regular basis.

For effective development of the agricultural sector of Ukraine is not necessary to have an adequate-market economy system presentation of accounting information that enables maximum potential use all possible resources Agriculture Organization. In modern terms ro-roll accounting system aimed at

rapprochement with national and international standards, promotes greater independence in terms of the choice of options and methods of accounting. Agricultural activity should be considered as a management agency for the biological transformation of living animals or plants (biological assets) for sale of agricultural products or obtain additional biological assets. Among other provisions considered the accounting for biological assets during the period of growth, decay, producing and restore the original value of agricultural products at the time of harvest. The reliability evaluation requires the use of fair value less estimated costs to sell of the recognition of biological assets until the next harvest, except when fair value can not be measured reliably on initial recognition. Also not considered processing of agricultural products after harvest (eg, processing of grapes for wine, wool for yarn, etc.).

It should be noted that in Ukraine guidance and evaluation of animals and plants [1], which included biological assets are significant differences compared with the international accounting practice, expressed mainly in the absence of national public sector accounting of the concept of "biological assets" of science-based classification, separate display on accounts in boo-halterskiy (financial) reporting score for market-oriented right-dlyvoyi value that is common practice in the foreign account. In the Accountant-sky formed accounting information on biological assets is not responsible for the requirements to it by interested users reporting. All this has necessitated changes to the system halterskohoho boo-keeping and accounting formation (financial statements), as well as a revision of the legal regulation of bio-logical assets. The question of transition to international accounting principles and evaluation of biological assets is still open. This problem will contribute to the development of a draft standard NP (S) BODS 136 "Biological assets" under IPSAS 27, "Agriculture First-spodarstvo" and P (S) 30 "Biological assets" account of certain provisions NP (S) BODS 121 "Basic means "state of emergency (C) BODS 123" Inventory ", NP (S) BODS 124" Income ", NP (S) BODS 127" Impairment of assets led a "state of emergency (C) BODS 128" Provisions, Contingent Liabilities and not-provided assets ", NP (S) BODS 129" Investment property "state of emergency (C) BODS 135" Expenses ". The proposed draft standard NP (S) BODS 136 "Biological acts-you" should contain 6 sections - general provisions Recognition and Measurement, the inability to reliably estimate the fair value, income and expenses agricultural activities, agricultural activities of the, disclosure - Transitional position. In the first chapter, "General Provisions" useful to define the scope of the standard lines of methodological principles for formulating information on biological assets, the method of recognition and basic terms to be applied.

In the second chapter, "Recognition and Measurement" to determine the conditions when bio-logical asset and / or agricultural products recognized asset recognition process fair value of biological asset or salt-skohospodarskoyi products at prices of an active market; conditions for their recognition in the absence of an active market; determining the initial value of biological assets obtained free of charge; terms of long-term recognition of biological assets.

In the third section, "The inability to reliably estimate the fair all-rtosti" to determine the estimation of the biological asset at cost-calculated accumulated depreciation and any accumulated impairment losses; assessment of agricultural produce at fair value calculated-tion costs to sell.

The fourth section "Income and expenses agricultural performance-UAH Duration, nights" should reveal the essence of the recognition of revenue and costs associated with biological transformations.

In the fifth chapter "The result of agricultural activities" determine the composition of the surplus or deficit for the period in which they arise from the sale of stocks (agricultural produce and biological assets); Increase (decrease) in the balance sheet carrying value of biological assets and revaluation (impairment) long-term biological assets.

The sixth section "Disclosure" must identify the main components that must be disclosed in the financial statements. Quantitative information is handled may be accompanied by explanatory descriptions (the

nature of the activities of the associated with each group of biological assets, non-financial parameters or projected performance in kind for each group of biological assets at the end of the period and the volume of farm-governmental production during the period, disclosure of the methods and significant assumptions used in determining the fair value of each group of agricultural products, etc.).

The "Transitional Provisions" to indicate if the organization initially recognizes biological assets and agricultural produce for the first accrual-used, it is obliged to report on the effect of initial recognition of those assets, which is displayed as korehu-opening balance of surplus and deficit for the period where NP (S) BODS 136 "Biological assets" was first adopted.

Conclusions and prospects for further research. So we CoP-zhayemo that improvement of the legal system in Ukraine compared with other countries, will raise to a new groove-wen accounting methodology and proposed structure of the Project NP (S) BODS 136 "Biological assets" establish order accounting and disclosures of agricultural and bio-tech assets on issues not covered in other standards, for a period of growth, degeneration, production and reproduction and order initial measurement of agricultural produce at the point of collection. In the standards-based assessment laid biological assets at fair value less costs to sell after their initial recognition by the time of collection of products, unless the fair all-rtist not be measured reliably on initial recognition.

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## DEVELOPMENT OF ACCOUNTING UNDER

### Institutional changes

A. Kolesnikov, PhD, Associate Professor

The essence and components of the institutional environment. Oha-factors rakteryzovani its implications on the development of the theory buhhal-Terek account.

Accounting, institutional theory, institutional environment, institutionalism.

The critical state in which there is most sectors of Ukraine-yiny, including agricultural production, makes the need to accelerate the transition to the use of economic knowledge. In domestic agrarian society plays a most valuable land and biological resources, depletion intensity required introduction of new technologies and innovation through the creation of infrastructure and the establishment of adequate incentives and institutions. In this respect, the accounting system in Ukraine-dination also needs to adapt to the current state and development of economy and society. During the evolution and modernization of the accounting system, bear in A necessary institutional theory of economics to investigate and assess its impact on the theoretical bases of accounting change.

Analysis of recent research and publications. The impact on the development of the theory of institutionalism and accounting reform, you svitleno in scientific reports leading home scientist G. Kireytseva [2], whose followers are VM Beetle [1] and Russian scientists Oleinik, V. Pankov [5]. The aim - to identify the impact of institutional changes on the development of accounting. The object of the study is a set of theoretical and practical aspects of accounting in the institutional environment. The main material. The process of institutional change happens etsya continuously evolving and is usually based on the mechanisms of self-moorhanizatsiyi. Institutionalization of accounting is considered as a process of accordion-zovanyh conceptual, legal, organizational, technological and other systemic change in the accounting system, the transition to a promising system. In light of institutionalism, the accounting system can be regarded as an economic institution, held a significant evolutionary path of development and represents a system of theoretical and methodological concepts and practical instruments for public information on economic activity subject to user needs [7]. Main generating accounting - is information that ba-zuyetsya on the strength of intelligence. The efficiency of a modern economy, in particular the Progress-material production depends largely on the evolution of the people who make up society than the laws of their own eco-nomic development. Changing the structure of resource support - payment decreases the role of wealth and the role of symbols, which include paper money and securities. Their use has been made possible thanks to certain agreements, that is, human interaction, which is the basis traditions [3]. At its core is a tradition about the rules of conduct, which is stored and transmitted from generation to generation and helps you find common ground for cooperation.

Such rules of conduct that are conventionally called "rules" based social institutions that are the focus of institutional theory, which originates and develops late XIX - early XX centuries due to D. North [4] J. M. Hodgson [6] and others. The highest organization coordination of institutional relations is the state that generates universal "rules" for most subjects and creates a framework that supports market environment in the required form. In the state, the order defines you, and other social institutions, including educational institutions.

Thus, the apparent similarities between the nature of information as a resource and social institutions. This similarity is tracked in the analysis of the concepts of institutions and information. Information are

those institutes scheniy that remove the uncertainty that existed prior to their receipt. And it is this feature of institutions - to reduce uncertainty and shoot-znachenist they do with structuring everyday life. Previously such institutional factors as formal and shaped-tional constraints were seen as external factors, the current conditions they must be considered as part of the accounting structure for building relations between people on the basis of information OJEC chenie.

Theoretical, methodological and organizational approaches to formation of system accounting topics need further improvement and compliance with the real market economy to reflect all aspects of the multifaceted business entities tub. Given the current trend at both the national level and at the level of individual enterprises, while organizing and accounting advisable to take into account the effect of not only formal restrictions - laws and regulations that define "legal framework" operation Accounting, providing some freedom given business subject in selecting these rules - but also informal constraints. Deeper institutional environment factors affecting the accounting system, by Russian scientist Vladimir Pankov [5, p. 34-35]. He considers all their totality as an independent institutional phenomenon vyokremyvshy internal and external institutional factors that determine your process and can be considered the basic characteristics of institutions of accounting and reporting mechanisms to analyze their actual performance. The external factors it considers are: the dominant societal and cultural settings; customs and practices of business turnover; general legal system; special regulatory framework governing rules of accounting and of financial reporting; economic conditions; technological progress and the development of information technology; general processes of globalization and integration; system of education and training, information processes in a professional environment [5, p. 34]. In his view, external factors determine the structure and nature of the institutional environment, thus establishing formal limits Institute, helping to establish a single format, procedures, and limits the reliability and accuracy for external users of financial statements; form the common rules and uniformity of training and formation of accounting information.

Equally important is considered an internal environment that determines the real accounting practice, using a more implicit and informal rules of interaction and communication. The internal factors include: accounting policies, accounting regulation system processes; internal organizational structure of the business; nature of internal information and communication processes; behavioral motivation of employees and users of accounts. The internal environment is manifested at the macro level and much individually as it reflects the diversity and complexity of the internal structure of a particular accounting process [5, p. 35].

In theory accounting in terms of the institutional approach, any such new objects into account, as an intellectual, venture, human capital, Trensacq-tional costs, etc., which are not reflected in the system buhhal-Terek account as necessary methods for registration on accounts and reporting. Under these conditions, the main purpose of accounting is satisfaction institutions and individual users targeted information. Now they form and the "rules of the game", and the new task of accounting that clearly outlined V. Zhuk - legal and regulatory, purpose-dolohichni, teaching profession and formation [1, p. 261]. Achieving these goals is changing other elements of the conceptual bases of accounting, namely: Reg-lament, reporting and accounting principles. For institutional approach regulations are implemented through legislative and regulatory tasks consist in determining the priorities of the formation of the legal and regulatory and organizational conditions to ensure effective state policy on the regulation of accounting and reporting, including through reconciling accounting and tax laws. Conclusions and prospects for further research. The study of the institutional environment and its impact on the effectiveness of accounting and reporting will help with sufficient accuracy to detect the impact of individual environmental factors on the accounting system that combines new philosophy accounting ideology of its institutions, increase the efficiency of business management through the development and consulting service functions of accounting, human resource development and

accounting science.

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ECONOMIC ASPECTS transition from traditional  
Agricultural production  
To organic

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The estimation of efficiency of investment projects to transform the traditional agricultural production through the use of organic design analysis tools.

Organic farming, organic products, transformation, investment projects, project analysis, conversion period, financial efficiency.

Starting from the 80s of the last century there is a global trend of rapid development of organic agriculture. This trend is due, on the one hand, the increasing demand of the population of the developed and developing countries for quality and environmentally friendly food, and on the other hand, economic inter-resonance manufacturers, stimulated by the state. Thus, the market for organic products has for many years been one of the few markets where demand outstrips supply.

The purpose of the article is to highlight the features of assessment efficiency of investment projects aimed at the transition from the traditional way of production to organic farming methods, as well as to illustrate the application of the developed technique on a real example of one of the farms already producing organic products.

Basic material. Organic farming - a system of production, processing, transportation and storage of agricultural products without the use of chemicals, genetically modified organisms and other synthetic substances banned by the standard.

The main idea of organic farming - a vicious cycle: obtained from livestock organic fertilizer is used to maintain soil fertility and to provide plant nutrients. Removal of nitrogen offset by growing legumes. Due to the intensification of soil processes increases availability and other essential minerals in the soil. Organic agriculture farmers are engaged in 160 countries. , Area under organic farming, up more than 37 million hectares. In many European countries (Germany, Italy, Austria, etc.) As well as in the US, Canada, Japan, the share of organic products in the total food market has long exceeded the 10 per cent mark and continues to grow at a fast pace.

The sharp increase in interest in organic production, given observed in Russia, although it is currently under organic cultivation employs less than 100 thousand. However, and the number of organic producers is less than 60. Many agricultural producers, observes and analyzes the growing exponentially market organic products, are seriously thinking about the transformation of its own production in the traditional organic. Their natural desire - to be confident in the effectiveness of such a transition in the absence of high risks. How do you help them to properly assess this possibility and make the right decision?

The transition to organic production raises a number of significant changes in the reproductive process as a result of the following factors:

- The growth needs of the enterprise capital investment (certification, the search for new distribution channels or create your own children's realization, advertising and promotion, the acquisition of new machinery, equipment);
- Change the current costs by eliminating mineral fertilizers, pesticides, growth regulators, feed additives, genetic engineering techniques; increase of manual labor, the number of mechanical

processing operations crops, biological control agents, the introduction of additional crops of legumes, to purchase organic seeds, packaging and so on. n .;

- The presence of lost benefits (and costs) resulting from the replacement of the commodity or forage crops, do not provide a direct benefit, bo-bovymi cultures;
- Increase (usually) the selling price of products that Obus-catching in high demand in the market and higher quality;
- The potential receiving state subsidies or other support;
- Reduction of (usually) the yield of agricultural cul-round;
- Availability of conversion (transition) period, when the costs of the transition have been incurred as the result as increased revenues from growth rates have not yet received, because the products are certified (and can be sold as organic) only at the end of the conversion period.

All these changes have a significant impact on the efficiency of production-tion and sale of organic products, as well as the efficiency of the transformation of the traditional organic production.

To properly assess the effectiveness of methodically transition tra-nsformatsiyu should be considered as an investment project.

As you know, the financial evaluation of the effectiveness of any investment Zion project is based on a comparative analysis of two states - "the project" and "without project". For projects of transition from traditional to organic production comparison is made between two alternatives - a new organizational and technological means (or "the project") and the existing organizational and technological mode of production (t. E., "Without project"). The quality of the analysis, conclusions on the feasibility and effectiveness of the project and, consequently, the adequacy adopted in accordance with their management decisions about the feasibility of its implementation to a certain extent depend on how accurately and conceptually true state of the system under study is defined in the UCA-associated situations.

In practice, project analysis common misconception pre-representation of the situation "without project" as on the current state of the system actually existing at the time of the launch of investment project. However, the actual state is influenced by a number of objective and subjective factors of various kinds. In fact, the prevailing state of the intended object of investment is almost always has the potential to improve its non-capital investments. Therefore, the comparison of hypothetical-cal situation "with the project" with the actual situation adequately reflects the actual effect of the project, as a rule, overstating it. The comparison should be based on comparable situations. In each of the situations ("with" and "without" project) in normal behavior object tends to an optimal state. Although the trajectory of achievement-tion of these states are generally different, the states themselves have one significant similarity - both of them are ideal, that is better than any other, ceteris paribus. And the differences between them are caused only by the presence or absence of investments and their influence-of the object.

From this we can conclude that the optimal state-ed is comparable, and use them to compare the situation "with" and "without" project methodologically justified.

According to the theory of modeling to find the optimal states of the system, you can use the static optimization models. These models allow us to solve two major problems:

- Determine the optimum state of the system, which should aim if the decision on the beginning of the project (the situation "with the project"), as well as in the event of failure of the project (the situation "without project");
- To ensure comparability of the two situations required for competent performance analysis and feasibility of the project, as well as making the right decision on whether its implementation.

According to the results of solving the above models by associate a-ted obtain an optimal plan for situations "with project" and "without project" carried out a financial analysis of the project, which

provides for sound management decisions.

The approbation of the developed method on the real object (LLC "Ecological Economy" Spartak "Moscow Region) of the number of organizations that already have experience in organic production. This choice is motivated by the need to use in the calculation of complete and accurate information, and which has chosen agriculture, specializing in the production of organic milk and its products (yogurt, cottage cheese and sour cream), winter and spring grain. As a result of numerical solutions of mathematical economic models to optimize the production structure of the company were received major economic indicators for both situations.

The results of optimization provides a virtually-1noy information needed for subsequent calculations and construction of cash flows in the financial analysis of the investment project, which showed a very high efficiency of the project. In the cha-alia, net present value (NPV) was 150 million rubles., Internal Rate of Return (IRR) - 58% discounted payback oku-paemosti (DPBP) - 3 years.

Despite the strong performance of the project should be cautious in his assessments and ensure proper methods for determining this effect. As already mentioned, the project includes not only the transition to organic production, but also involves the implementation capacity of milk processing into finished products (which is not planned in the situation "without project"). That is, the present project includes two relatively separate components with their own effects, which can be isolated from the overall effect of the whole project. It would be a methodological mistake to assume that all the calculations of the effect of a specific project is achieved by transforming the tra-tional organic production.

In other words, the investment project for the transition "of" Ecological Economy "Spartacus" "on organic methods hozyayst-tence is necessary to evaluate the individual components, namely:

- The use of organic farming methods (new tech-nology organic production);
- The organization of the processing of organic milk.

In the situation "without project" missing component "processing milk ", so the situation" with the project "should also exclude the effect obtained from the processing of organic milk, t. e. to bring the situation in comparable form. To do this, you must modify the estimate of cash flows. In particular, eliminate capital expenditures for the construction of buildings and purchase of processing equipment, the cost of processing milk, count the benefits derived based on the fact that the milk produced is completely ReA-lizovyvatsya raw, not processed and sold in the form of finished products.

But, as seen from the calculation results, even in this case, the project is a highly effective and extremely attractive phi cial point of view. The obtained results of testing techniques confirm the high efficiency of the selected project. PRIMA-tion techniques possible and appropriate, and at other sites, the plan-RATE switch to organic methods of farming.

Conclusions and prospects for further research. The transition to organic production raises a number of significant changes in the reproductive process that must be considered when assessing the effectiveness of investment projects of transformation of production. The combined use of the methods of project analysis and economic-mathematical modeling provides quality analysis and item-it possible to answer the question how effective this investment, and whether it can be taken from the point of view of the financial interest. The results of optimization provides a high-quality information for subsequent calculations and construction of cash flows in the financial analysis of the project, which facilitates the task of estimating the static states and the isolation of the real effect of the project. Fi nancial-analysis of the investment project for the transition of "Ecologists-cal economy" Spartacus "to organic farming methods, based on a comparison of the optimal states of objects" with project "and" without project ", has shown its high efficiency. As a result of evaluating the effectiveness of a particular component of the investment project of "Ecological Economy" Spartacus "found that the introduction of organic production without its processing that is highly-kzhe. Methods of assessing the effectiveness of

investment projects in conjunction with the methods of economic-mathematical modeling, adapted to one-Organic agriculture can be successfully applied to evaluate the effectiveness transformation of the traditional production of domestic agricultural producers in organic.

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## DEVELOPMENT CONTROL and auditing Agricultural enterprises

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Ways of improving control and audio-Tor inspection at the company.  
Control, buhhalterskyi accounting, internal audit, Rural-kohospodarske company.

Modern analysis of agricultural enterprises indicates low level of monitoring and auditing at various stages of operation of the sub-enterprises. All economic decisions based on the information to access people who take them. To the solution was optimal and bring naybilishu benefit information should be specific, accurate, and should accurately reflect the nature of economic phenomena. The need for specific and accurate economic information necessitates accounting and auditing organizations [1]. The awareness of the growing problem, the emergence of weaknesses in the company, including insufficient level of control and poor system ne-inspections, reduces quality work and economic performance. Necessity

audit market economy and enterprises due to such volume-effi- cient factors:

- Reducing the complexity and confusion of accounting information on economic processes;
- Distance sources of economic information from people who are trick-management decisions;
- Mismatch interests of workers who make reports, and those who have designed this information;
- Close links various sectors which need objective information.

Analysis of recent research and publications. A significant contribution to dos lidzhennya this problem have such scientists: FF Butynets, VA Lukin, YD Malyarevskyy, VI Otenko and others.

The aim - to develop and offer suggestions for improvement and in raising the level of control and audit in sub-plants.

The main material. The main requirements for the study and evaluation of accounting auditor and internal control, internal business, especially the study and evaluation of these systems is to small business entities defined in Regulation (Default-PTI) "Study and Evaluation of Accounting accounting and internal control during the audit. "

The scale and characteristics of the internal control system and the degree of formalization should the dimensions of the economic entity and features of its activities. The auditor is required when checking conviction that the accounting system accurately summarizes mo-economic activities of the economic entity. The system of internal control, internal organized properly, can help shape this tub conviction. When evaluating the efficiency and reliability of the system of internal control topics in general control environment and individual controls auditing organization must use at least three shades - high, medium and low. If necessary ay-dytorska organization may decide to use more shades than the above three. Serious shortcomings of buhhal Terek-keeping and internal controls specified in the audit and recommendations to address them should be accounted for in the pi-smoviy information (report) auditor's management of economic subject.

Introduction to accounting system includes you, teaching, assessment and analysis of information about such aspects of economic activities of the economic entity:

1. Accounting policies and basic principles of accounting;
2. The organizational structure of the department responsible for accounting and preparation of financial statements;
3. The division of responsibilities and powers between workers who take part in the conduct of accounting and preparation of reports;

4. Organization preparation, handling and storage of documents represents a snapshot of species-business transactions;
5. The order of presentation of business transactions in registers boo-halterskoho records, forms and methods of synthesis of data registers;
6. The role and place of computer technology in the preparation of accurate records and reports;
7. Critical accounting field, where the risk of errors or spotvo-alence of accounting is particularly high;
8. Controls provided in some areas of the accounting system.

The audit organization must verify the organiza-tion accounting system current economic entity nor-ral and display documents in a working document you Auditor-case violations.

Keep in mind that the accounting system economic entity can be considered effective if during fixation business transactions are carried out following requirements:

- Operations accounted for correctly reflect the time period for their implementation;
- Transactions in the account recorded in the correct amounts;
- Transactions reflected in the accounts is responsible bottom with applicable regulations and accounting policies;
- Details of transactions that are essential for accounting and reporting STI recorded;
- Limited the possibility of abuse.

The system of internal control economic entity should include accounting system, control environment, individual controls.

The control environment, which refers to awareness and action-economic management entity aimed at establishing and maintaining internal control, in turn, includes:

- Style and the basic principles of economic management entity;
- Its organizational structure;
- Distribution of responsibility and authority;
- Rendered personnel policy;
- Procedures for the preparation of financial statements for external user ID-tuvachiv;
- Procedures for internal management accounting and p-tion reporting for internal purposes;
- Compliance with economic activity in these economic entity-scrap with current legislation.

The head of the economic entity responsible for the development and implementation of the actual system of internal control. It is responsibility-ness for the system of internal controls meet the size and specifics of the economic entity, operated regularly and effectively. In economic entity according to the constituent documents or internal regulations may be appointed auditor, audit committee created or organized by the "internal audit", which can be assigned to support the functions of the internal control [2].

Effective organizational structure of the economic entity provides appropriate division of responsibility and authority employees. It guilty in attempts to prevent the possibility for individuals to break you-help-control and ensure the distribution of incompatible functions. The functions are incompatible if their concentration in one individual may contribute to accidental or intentional errors and irregularities and complicate their detection.

Be distributed among different persons the following functions:

- Direct access to the assets of the economic entity;
- Permission to trade in assets;
- Direct business transactions;
- Presentation of business transactions in accounting.

The proper functioning of the internal control system also depends on the staff entrusted with the relevant activities. System

selection, hiring, promotion, education and training in tartaric provide highly qualified and honesty

relevant staff.

The auditor is required to take into account that the internal control system, the role can not with absolute certainty, but only with a certain degree of probability confirm that the purpose for which it was created, Nuti reached.

The main functions of internal audit and control of the company, which can improve the situation, in our opinion, are:

- 1) monitor the correct preparation of financial, statistical, administrative and tax reporting;
- 2) control of structural divisions;
- 3) supervision of the management systems and transmission;
- 4) operational control of the main activities of the company.

Conclusions and prospects for further research. So imple mentation-agricultural enterprises internal audit, in our opinion, has great potential. The importance of internal audit and control is recognized on a global level, so entrepreneurs also have to give him a chance to showcase your opportuni-VOST and bring both owners and their management personnel hidnist A necessary-as a powerful tool to improve business efficiency.

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## SPECIFICITY OF REGISTRATION REFLECTION FACTORING OPERATIONS

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The article investigates the problems of use and modification of accounting factoring their GCO-taxation. The essence of factoring reveals its meaning from the standpoint of practical application, the main advantage. Approaches to display accounts receivable for factoring operations.

Factoring factor, accounts receivable, credit, factoring, accounts.

In the current environment where the process of globalization and internationalization of the economy, can not remain unchanged economic ties domestic entities. Analysis and research of the modern discipline of domestic enterprises, including agricultural, confirming a significant increase in the amounts as accounts and receivables for goods shipped, work performed or services rendered. Among the businesses in which you constantly need arises, working capital, all the more prevalent factoring - an element of debt that is an alternative to bank loans. For businesses, agricultural production, which always characterized by a low level of solvency and the deterioration of payment discipline, in our opinion, one of the effective measures, is working on factoring agreements.

Analysis of recent research and publications. The increasing role of factoring operations and their novelty for most businesses is the need to clarify some issues, so they raise in their work leading scientists, including VP Banulyak, S. Birch, OG Verenich, and V. Vyhivska M., A. Levchenko, VA Marchenko, V. Orlov, KS Surnin, AV Fartushnyak, as well as foreign - EY Yevseykina, EA Yelufimova, T. Yevlash, NA Ishkov, SE Chynahova and others. The practical significance and discussion on display factoring in accounting, insufficient research on these issues for tax purposes of a relevant show-ness.

The aim - to unite theoretical and practical aspects of factoring transactions for the purposes of accounting and taxation, as well as explore the problematic issues that arise in this context.

The main material. By entering into a factoring agreement, one party - factor - money transfers available to the enterprise client (second party) for a fee. In turn, the company client of the agent right monetary claim your debtor, who plays third party in return for adequate financial resources. Customer retreats agent a monetary claim against the debtor to enforce the obligations of the client to the financial agent. So, only for goods to the seller are not buying, and factor-organization. She later she will decide on debt collection for goods shipped.

Factoring - a range of financial services provided to clients factor (enterprise-vendor products, goods, works or services) in exchange for the sale of its receivables. In general, this a form of working capital provider.

Specialists in Finance emphasize that factoring that use in emerging economies in the current conditions - is one way to increase sales, turnover and liquidity of debts [7]. However, it is a reliable tool for risk insurance enterprise's sub-supplier associated with deferred payment.

Experience in the use of factoring services among domestic enterprises, under still quite small in comparison, but they have significant development. Primarily, this is due to the fact that, making factoring operations, the company will be able to solve problems in terms of their liquidity and solvency optimally adjust their cash flows. Factoring in the development of all three interested parties, especially - supplier because it just gets money from the factor for goods shipped (work performed or services rendered), and with it the opportunity to pre-plan their cash flows. The use of factoring, and is profitable for most buyers, as they have confidence on deferred payment after delivery. Thus, the buyer has the ability to temporarily engage their running costs, which certainly affects its performance.

Advantageous is of factoring and the factor that gets a lot of interest for it. For example, a factor that usually buys customer accounts on prepay from 80-90% of the value-loaded with goods (works, services), and then the return of funds from debtors pay the debt on a client-express into account fees

(percent).

Note that civil legal relations between the parties to the contract of factoring are governed by chapter 73 of the Civil Code of Ukraine. In accordance with the legal provisions, the factor may be the bank or financial institution and individual - an entrepreneur, according to the law has the right to factoring [9].

On reflection of factoring in the accounting of the client (s), they show practical research, manufacturing, and primarily personal experience, taking into account the requirements of current legislation. This is due to the lack of guidance on the clear display of such transactions in accounting.

For the purposes of accounting of factoring cluster-syfykuyutsya as factoring with recourse and without factoring *rehre-su*; credit factoring [4]. By entering into a factoring agreement with recourse, the factor buys from the enterprise client entitled to all amounts which the debtor receives from the debtor, but the inability to recover from the debtor amounts the Stand-Term volume enterprise client is obliged to reimburse the bank lost money factor. By factoring agreement without recourse, the risk of non-payment by the debtor *rhovanosti* is assumed by the factor, as in the case of non-payment of the debt, he will deal with his own redemption.

Note the lack of a common opinion among reasonable skill-SRO Accounting on the display order of factoring in the accounts. Scientists offer many different approaches to this issue, including Varenych A., A. Shapovalov's recommendations [1] reflect funding received from the factor of the loan subaccount 685 "Settlements with other creditors" and the account to pay for factoring account 92 "Administrative expenses". In our view, the costs associated with factoring services, it is inappropriate to display the account administrative costs, as this contradicts the definition of administrative costs under the P (S) 16 "costs", which states that the administrative costs are *zahalnohos-ing* costs aimed at the maintenance and management of pre-acceptance [6]. Also, we believe that the right to exist has a proposal to classify N. Dziuba cost of factoring in sub 952 "Other financial expenses" [2, p. 35-41]. According to the instructions on the use of Chart of Accounts for sub 952 "Other financial expenses" keep records of the costs associated with the borrowing of capital, its particular costs associated with the issuance, maintenance and circulation of equity securities; accrual of interest on lending contracts (except bank funds), financial leasing, etc. [3]. The very definition of "Accrual of interest on lending agreements (other than bank loans)" completely determines the validity of the proposal. Struk NS offers during the transfer to receivables in the amount of requirements to record the account 05 "Guarantees and software provided," and the amount received funding to reflect the credit account 60 "Short-term loans", which open a sub-account 607 "received financing funding for factoring agreement" [8, p. 221-228]. With respect to this proposal, then, in our opinion, it is justified only when it comes to monetary claims in the event of recourse factoring, as it is *pro-BAKING* short-term financing. Although the order of species-*brazhennya* accounted factoring with recourse and non-recourse factoring can be identical. The only difference is the need to account enterprise supply provided default by the debtor of its obligations when factoring with recourse.

We believe if the right monetary claim is transferred to the client as finance charges, he loses the right to monetary claims against the debtor, because without complicating accounting records in accounting enterprise client, it can be displayed using complex accounting postings that is a typical display of process re-mentation products, works or services. The debts of the debtor to the receipt of funding from the factor shall be reflected in the debit subaccount 377 "Calculations with other debtors" in correspondence with subaccount 361 "Calculations with domestic buyers." Later in the amount of cash received 377 sub credited.

At the date of shipment tax liabilities arising from VAT on general grounds. For example, if the agricultural pre-acceptance (business-to-customer) shipped products totaling \$ 100 thousand. UAH (including VAT) and entered into a factoring agreement with the bank, according to which the Bank has

financing company in the amount of 90 thousand. USD, which withdrew his right to a monetary claim, the debtor company, the dis-weights earn 10% of the transferred receivables Receivables vanosti.

As for the taxation of assignment, the ad hoc touch on social rules established his claim. 153.5 Art. 153 of the Tax Code of Ukraine [5]. In accordance with the provisions of this paragraph provides that for tax purposes the taxpayer keeps a record financial results of operations for the sale (transfer) or acquisition of the claim liabilities in cash for goods, works or services of a third party. For the first assignment of liability costs incurred by the taxpayer - the first creditor, the amount specified in the contract (contract) value of goods and services for which the indebtedness (in this example 100 thousand. USD). The composition of income includes the amount of money or value other assets received by the taxpayer (the first creditor) of such assignment (in this example - 90 thousand. UAH.) and the sum of its debt, which is extinguished if it was included in the costs as required. Accordingly, the inclusion of the cost of fees for financing factoring contract norms p. 153.5 Art. 153 of the Code provided [5].

Conclusions and prospects for further research. Thus, given the large number of alternatives, subjects households dominion performing factoring, in order to determine the recommended accounting policies factoring method of accounting based on the characteristics of their financial activities. This, above all, provide timely and accurate display of relevant information in the financial statements.

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## Theoretical and methodological principles ACCOUNT

### Depreciation

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The economic nature of depreciation as an object of accounting in the context of optimal and effective formation and fixed assets.

Property and equipment, cost, depreciation, working life depreciation.

Industrial and economic activities and financial position of the enterprise are highly dependent on the availability of basic tools and effects of their use. Development of production is inseparable from the problem of efficient utilization of production facilities and optimizing the value of depreciation.

Analysis of basic research and publications. Recent issues of logistics domestic agricultural production studied NK Bilousko, VV Ivanyshyn, MN Mohylova, GM Pidlisetsky. According to many leading scientists, one of the reasons for the low reproduction of fixed assets in the agricultural sector is imperfect depreciation system, which has no investment direction [4, p. 65] is a problem for the improvement of enterprises and depreciation policy and evaluation of accounting depreciation deductions for appropriate management decisions are particularly relevant in the modern world.

The aim - to outline the theoretical bases of accounting depreciation and define the features of accrualing in the agricultural enterprises.

The main material. While the use of fixed assets economic benefits embodied in them, now consumed, resulting in reduced net book value of fixed assets, as reflected by depreciation. P (S) 7 "Fixed Assets" defines depreciation as systematic allocation of the cost of non-current assets are depreciated according to their estimated useful lives [2].

The object of depreciation in the company are all fixed assets except pitch-toast land, natural resources, capital investments (p.22 P (S) number 7). And amortize the cost of each item of plant.

Depreciation subject:

- The cost of acquisition of fixed assets, intangible and long-term biological assets for use in economic activity;
- The cost of independent production of fixed assets growing long-term biological assets for use in economic activities, including costs of wages to employees who were employed in the manufacture of fixed assets;
- The cost of the repair, reconstruction, modernization and other types of improvement of fixed assets in excess of 10% of the aggregate book value of fixed assets subject to depreciation at the beginning of the year;
- The cost of capital improvements to the land, which is not associated with incorporating, namely, irrigation, drainage and other similar capital improvements to the land;
- Capital investment received by the taxpayer from the budget-See you targeted funding for acquisition of investments (fixed assets, intangible assets) subject to the recognition of revenue in proportion to the amount of accumulated depreciation on such a subject;
- The surplus value of fixed assets held under §. 146.21 of the Tax Code. It should be noted that all taxpayers are entitled to ownership overestimate item of property, using an annual indexation of fixed assets that AMO-ryzuyetsya and accumulated depreciation factor for indexing. Zbi-lshennya value of fixed assets is depreciated, make etsya at the end of the year (balance sheet date), which resulted in Provo-ditsya reassessment, and used to calculate depreciation on the first day of the following year;
- Cost of the facilities power, gas and heating, water supply, sewerage networks, based on consumer

demand specialized companies operating in accordance with the technical specifications for joining these networks or objects [1].

Not subject to amortization and completely relate to expenses during the reporting period expenses of the taxpayer for the maintenance of fixed assets located in conservation and liquidation of assets. Also not subject to amortization and are held by the respective sources of financing costs budget for the construction and maintenance of buildings blah houstroyu and residential buildings, acquisition and preservation of library and archival collections, budget expenditures for the construction and maintenance of public roads, the cost of the acquisition and preservation of national Archival Fund of Ukraine and the library collection, which is formed and maintained by budgets amount of goodwill, cost of acquisition or independent production and repair and reconstruction, upgrading or improving other non-productive assets.

According to the claim. 145.1.2 Tax Code depreciation carried over its useful life (operation) object, which is set by order of the company during recognition this facility asset (during enrollment for balance), but not less than that specified in p. 145.1, and is suspended for the period of its decommissioning (for reconstruction, modernization, construction, retrofit, conservation and other reasons) on the basis of documents showing the withdrawal of fixed assets manual. When determining the lifetime expected to consider the object now taking into tubs its capacity or performance, physical and moral deterioration, which assumed legal or other restrictions on the life of the facility and other factors. The useful life (operation) of property, plant and equipment are reviewed if the expected economic benefits from them, its use, but it can not be less than those specified in p. 145.1 of the Tax Code [1].

In the Tax Code depreciation of fixed assets, takes place using the methods set out in P (S) 7. This Regulation provides businesses the right to carry-on policy damping, which allows to determine the service life of fixed assets and depreciation method to choose according to own economic interests. Analyzed PJSC "Combine" Greenhouse " - is one of the most famous companies in the Ukraine, leader of vegetable greenhouses, which specializes in growing vegetables for environmentally friendly population of Kyiv region and many regions of Ukraine. In greenhouses occupied 50 hectares of land, which provide European level of productivity. Thus, in 2012 collected 51.2 kg / m<sup>2</sup> tomatoes and 37.7 kg / m<sup>2</sup> cucumbers.

The structure of fixed assets in JSC "Combine" Greenhouse "during the period almost unchanged, a significant proportion of their take weight machines and equipment - 50.7% and buildings - 42% (Table. 1). Data Table. 1 shows that at the end of 2011 for the value of fixed-sobiv enterprise as a whole increased by 797 thousand. UAH, with pitch-dough machines and equipment - to 1330 thousand. UAH vehicles - to 853 thousand. UAH instruments - 10 thousand. USD, and the value of homes dropped to 1326 thousand. UAH.

When applying rectilinear accrual amortization cost that is amortized evenly distributed throughout the useful life of the assets. It is believed that the basic means of bringing the benefits equally for the duration of use.

Using this method, the annual depreciation is the same for all the years of operation of the facility, the amount of accumulated wear evenly, the residual value of fixed assets uniformly reduced to achieve residual value. Its use is particularly flax-dock when the degree of exploitation of fixed assets for each period remains unchanged. Rectilinear method of calculating depreciation provides almost uniform decline in economic usefulness facility each year.

Describing the straight-line method of cancellation, refusal can not-tyty its advantages in simplicity, precision calculations and amortization amounts uniform distribution between accounting periods. That advantage of this method is the low depreciation labor costs accounting for depreciation workers. But the disadvantage of this method is that it does not count obsolescence, nor is realistic assessment of

production capacity, plant and equipment in the years of operation. Practice shows that the wear of machines increases in the first years of operation, then the value of depreciation is stabilized, and in recent years of operation demolition machines is growing again. What to obsolescence machines, it also uneven. Application of this method does not always provide a complete all-rtosti transfer of fixed assets to the newly created products, resulting in a nedoamortyzatsiya fixed assets, which is a direct loss of business.

To display the accumulated depreciation in JSC "Combine" Greenhouse "use account 13" Depreciation of fixed assets ", which has the following sub-accounts: 131" Depreciation "; 132 "Depreciation of other non-current tangible assets"; 133 "Depreciation of intangible assets".

Depreciation in accounting postings reflect Nave, Lombardy, Denim in Table 3.

Conclusions and prospects for further research. Depreciation is carried out to achieve the residual value of any residual value, but in practice are difficult to predict and estimate costs, which the company expects to realize from the sale of fixed assets at the end of their useful life, by the whirlwinds, for the costs associated with liquidation. In practice, often pre-acceptance determining the liquidation value, which is zero. In this regard, the value of the depreciable usually the initial cost of fixed assets.

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## Accounting of tax differences: REGULATORY ASPECTS

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Based on the research of the Tax Code of Ukraine regarding income tax and comparing them with accounting rules reflect the experience of your temporary and permanent tax differences in terms of revenues and expenses are their classification. Analyzed normative and methodological principles of recording tax differences. Reviewed possibilities of further improving the accounting of temporary and permanent tax differences.

Tax Code of Ukraine, income tax, tax differences, accounting, revenues, expenses, profits.

One of the priorities of the accounting system in modern terms is to harmonize the various accounting subsystems - via-Sneh accounting and accounting relations of distribution in the form of taxes. In general, the prospects of change in accounting, in our opinion, due to the need to create a unified accounting system that would meet the market economy and the preparation of reports, and the latter, in turn, would be able to meet the interests and needs of stakeholders User's vachiv.

The rate for coordinating performance of different types of statements are in p. 2 of Article 3 of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", which states that accounting is optional and is now in accordance with regulatory requirements, and financial, tax, statistical and other reporting units of measurement used are based on the use of accounting information [7]. In practice, however, this rule is not always enforced. Thus, in accordance with the regulatory requirements of enterprises that are under the regular tax are required to keep records of payments for taxes in accordance with the accounting rules specified in the Act [7] and Regulation (Standard) (P (S)) and the payments of taxes in accordance with the rules of the taxable result prescribed by the Tax Code of Ukraine (GCC) [2]. Due to the faculty, Denim, there are so-called tax differences.

Launched in p. 44.1 c. 44 TCU rate on the new system file a margin of information that should be based solely on data bookkee somebody tax payer prepared in compliance with the P (S) is now also found its practical implementation, because resolving the issue of different approaches to the accounting relationship distribution in the form of taxes possible by establishing a clear list and classification in-tax differences.

Analysis of recent research and publications. The development of accounting theory and methodology of forming financial results and its opodat-forging highlighted in the works MJ Demyanenko, DI demos, V. Zhuk, VP Synchaka, GG Kireytseva, M . A. Prodanchuk [8] V. Babich, IA Gerasimovitch [1] G. Nazarova, AV Shelkovnykovoyi [9], but now accounted relations of distribution in the form of taxes, there are many unsettled issues leads to finding their solutions and necessitates further research.

The aim - by analyzing the provisions of GCC in terms of income tax that underlie the declaration of income tax, explore temporary and permanent differences in terms of income and expenditure.

The main material. In paragraph 3, P (S) 17 "Income Taxes" defines the concepts of accounting and tax revenue. Thus, the accounting profit (loss) - is the amount of profit (loss) before tax, as defined in accounting and reflected in the financial statements and tax income (loss) - the amount of income (loss) determined accounting methods recommended tax law subject to tax the reporting period, ie composition of revenues and expenses to determine your income (loss) is provided in the P (S) 15 "Revenue" [4] and P (S) 16 "costs" [5], and for tax purposes - in Section III "EPT" CLE [2]. Thus, the activity of enterprises, including agricultural producers who are under the regular tax are applied in practice and the various methods for determining the tax and accounting income generating divergence between them, and this, in turn, causes the appearance of tax differences.

In accordance with paragraphs. 17/01/12 CLE taxpayer income should the methodology approved by the

Ministry of Finance of Ukraine, and keep track of temporary and permanent tax differences, use of such accounting data to compile the declaration of income tax. At the same time, subsection 4 of section XX CLE determined that the method of accounting of temporary and permanent tax differences approved in the manner prescribed by law [7] published before April 1, 2011 and shall come into force on January 1, 2013 [2]. Pursuant to the rules of the Ministry of Finance TCU Ukraine Order of 25.01.2011 p. № 27 approved PBO "tax difference" that define the methodological principles of formation of accounting information on tax differences and disclosure in the financial statements. Under this provision, the tax difference - a difference that occurs between assessment and criteria for the recognition of revenue, expenses, assets, liabilities provisions (standards) accounting and income and expenses, certain tax law [3].

A detailed review of PBO "tax difference" and P (S) 17 makes it possible to classify tax differences, highlighting two classification criteria.

Determination of permanent tax differences as differences arising in the period and is not reversed in subsequent tax periods, Nave, Lombardy is established an in PBO "tax difference" [3]. Persistent differences belt by the fact that certain income and expense are recognized only when calc-settlements accounting or taxable profit.

From the terms shows that it all comes down to the cancellation or revocation of tax differences in future reporting periods. If differences are canceled, they are temporary, and if not - fixed. If the difference between the indexes and an income tax is only constant, then the cost of the tax on profit from ordinary activities during the reporting period in the income statement equal to the amount of tax assessed for the current period, ie the amount charged by the laws of [1].

Due to the fact that these tax differences exist, they must be accounted for and be reported. This was stated in paragraph 1 subsection 4 of section XX CLE, which states that the method of accounting tymcha-tions and permanent differences shall be applied in the manner prescribed by law [7]. Entities - taxable income - financial statements in considering tax differences, starting with the periods of 2012. Thus, the temporary differences between accounting and tax profit you, cried features of the tax legislation on the date of occurrence of revenues and expenses, it is called temporary and eventually canceled (disappears repaid). Temporary differences are divided on temporary differences taxable temporary differences and deductible.

Temporary tax differences, the deductible - the fact-time tax difference, which reduces taxable income (increase tax loss) in future periods. Temporary tax differences taxable - a temporary tax differences, which is included in taxable income (loss) in future periods. The cause of the temporary differences and that the income tax laws - not always the same as the income of someone bookkee account. For PC, income - total income of the taxpayer from all activities derived (accrued) during the period in monetary, material or non-material forms on the territory of Ukraine, its continental shelf in the exclusive (maritime) economic zone and beyond [2]. Revenue in accordance with GCC includes operating income (from the sale of goods, works, services) and other income (dividends from operations Rental / Leasing, fines and / or penalties or fines, the amount of non-repayable financial assistance received free goods (works, services)) [2]. In accounting income - an increase in economic benefits in the form of assets or revenue reduction commitments that lead to an increase in equity (other than capital growth by contributions from owners) during the reporting period [8, p. 82].

PBO "tax difference" display provides information about the difference in tax records by providing separate graph to display them (if relevant classification - temporary or permanent) or in any other manner that will ensure registration and storage of relevant information for disclosure in the financial statements. This information is summarized in the consolidated case the relevant classification groups. Thus, the company granted autonomy in choosing how to display the tax differences in the accounting records, that the current system registers the company to account for tax differences must be

developed and added one more case to compile information on tax differences reporting period. Conclusions and prospects for further research. Declared in the GCC, partly consistent with accounting method of calculating the amounts of income tax provides for temporary and permanent tax differences. In this regard, on January 1, 2013 taxable income in the financial statements are required to submit information about temporary and permanent tax differences according to Art. 46.2 Clause 1 and Final Provisions of the Tax Code. In light of the urgency of such transformations using accounts 17 "Deferred tax assets" and 54 "Deferred tax liabilities" fail not because of analytical accounting to these regulatory accounts is not regulated, in practice there are many questions about the accumulation of information on tax differences.

A detailed review of the rules PBU "tax difference" and P (S) 17 "Income Taxes" made it possible to distinguish two classification features tax differences, the main one is the classification of the time factor. In PBO introduced "tax difference" classification by type of income and expenses not separate tax differences on financial income and financial expenses, and against these articles actually may cause permanent tax differences as well as temporary nature, as this classification is purely formal and has practical significance.

The rational organization of accounting and tax differences rozk-digging them in the financial statements, we believe it is necessary, farm-governmental producers to develop standards by comparing TCU and P (S) list (composition) permanent and temporary tax differences that may arise in business enterprise and give them to the Annex to the Order of the accounting policies of the company. This study determines the possibility and necessity of the development of guidelines detailed accounting of tax differences.

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## RESTRUCTURING OF THE STATE FINANCIAL CONTROL OF UKRAINE: THE ISSUES AND THE PROSPECT

AI Litvin, graduate student

The main problems of the current system in Ukraine state financial control, which further lead to inefficient management of the economy and public finances. The study suggested solutions. State financial control, regulatory authorities, Der state funds, financial offenses.

The system of state regulation of the economy takes a leading place public financial control aimed at ensuring the legality and reliability of operations during creation, distribution and use of financial resources. It should be noted that on how to build the country's system of public financial control vary considerably, with

one hand, the credibility of the state as its own citizens and foreign community, on the other - terms of business development, economic growth, yiny countries, creating a favorable investment climate.

Practice shows that failure to adapt state-financed sovoho control to economic changes of recent years resulted in a significant reduction in efficiency. This leads to the spread of forms, volumes and consequences of fraud in budget funds and state property.

Thus, the issue of building and development of an integrated system of state financial control in Ukraine is an important and urgent.

Analysis of recent research and publications. Among the scientific stud-Jenie local scientists, which highlights the problem of state fi nancial-control work should zazanachyty MT Belugas, FF-Being ntsya, NG Vyhovskyy PK Germanchyuk, LA . Hutsalenko, VA Deriya, NI Dorosh, EV Kahyuhy, MN Kalensky, MN Kotsupatroho, N. Roux-ban, IB Stefaniuk, I. Chumakov and others.

Today in Ukraine there is no framework legal act that establishes the structure, subject and object control. In addition, there is no legislation that would standardized forms and methods of control. The aim - to analyze the current state of the current system in Ukraine public financial control and identify areas of Udo-skonalennya.

According to this goal should be to solve the following problem: to provide a critical evaluation of the current system of state financial control; highlight its main drawbacks; suggest ways of reforming it. The main material. According to Article 1 of the Lima-sig radio control guidelines [2], "the organization control is a must-management of public financial resources, such as management entails a responsibility to society."

State financial control - an important function of the state to ensure the normal activity of the financial system. The underestimation of its role significantly impairs the effectiveness of financial management. Thus, one could argue that a prominent place in the implementation of financial policies, and to ensure its financial stability and establishing public confidence, shall state financial control. However, now operating in Ukraine state financial control system has many problems that need urgent attention, - organizational, legal and methodological and insecurity personnel.

This is a group of organizational problems, namely the lack of a clear list of bodies entrusted implementation in Ukraine of state financial control, and their powers. Thus, state financial control, usually associated with the Accounting Chamber of Ukraine, State Financial Inspection of Ukraine, Ministry of fi-nal Ukraine, the State Tax Service of Ukraine, State-we tnoyu Service of Ukraine, State Assay Service of Ukraine, State Service-term financial Monitoring of Ukraine, State Property Fund of Ukraine, the National Bank of Ukraine, the Antimonopoly Committee, the Internal Control in the ministries and other central government agencies and others.

Despite the fact that the Constitution of Ukraine and applicable regulatory acts partly regulated powers and functions of these bodies of state financial control framework of general legal act that would define the objectives of a particular type of control system and modeled supervisors and compliance with tasks currently there. The result is duplication and overlap in the supervisory bodies of different levels, excessive overload some objects audits and inspections. This knowledge-chna state the nature of the cash flow remains Control.

The second group include the problems of a legal nature. Thus, existing in Ukraine budget and financial legislation has many gaps and weaknesses that lead to the spread of frauds and scams in budget funds and state property. One reason for such legal conflicts is the lack of participation of regulatory authorities in the development of new and improvement of existing legal acts on state financial control, development, distribution and use of public funds, the implementation of measures to prevent financial irregularities.

The third group consists of methodological problems. One of them - the lack of basic methodology of state financial control (specific procedural rules) and the weakness of its theoretical and methodological foundations, causing massive financial irregularities in Ukraine.

The lack of specific procedural standards for state financial control leads to chaotic and unsystematic regulatory approaches to the treatment of similar offenses and determining responsibility for them. Also in this group problems include failure to control complexity, ie according previous, current and next control.

As a result of diagnosis functioning of the system of state financial control in Ukraine found that the present-day financial control is predominantly supervisory authorities in the form of checks and audits, and preventive and prophylactic function, it almost does not perform [8], because the bodies of state financial control mostly ascertain Facts offense and take measures to eliminate them. Thus, the previous and current control just leveled.

The fourth group because of the weakness of the current system of public financial control-a problem of human resources. Because of low wages, working conditions and the presence of a significant number of trips there understaffing supervisory authorities frames. There are also problems in vocational training and retraining, which is a consequence of lack of required textbooks, instructional materials imperfection, insecurity acquisition of prospective employees adequate practical experience during training, lack of close cooperation between supervisory authorities and educational institutions on training, retraining and skills development and so on.

This situation indicates that the system of state financial control in Ukraine does not ensure compliance of the State's powers in control of the formation, dis-division and the use of public funds. This situation leads to an increase in the number and volume of financial crime, and therefore - the theft of public funds.

After analyzing the works of local researchers on areas optimization of state financial control, we believe that these problems should be addressed at the legislative level by adopting a framework of a certain legal act, namely:

- To determine the nature, purpose, objectives and functions of public finance, self- control, to the classification of its types and methods of implementation;
- To establish the principles of organization and implementation in Ukraine of state financial control;
- Identify objects and object state financial control and range of his subjects with the designation of their hierarchy;
- Make a clear distinction between the functions, tasks and responsibilities between the entities of state financial control;
- Set the order of interaction of control among themselves and with the by-law enforcement and government and management;

- Identify common conceptual basis of the implementation and financial control, all of which it is carried out, without excluding specific to each type of control features embodied in legal acts;
- Put the financial bodies and organs of the State Treasury appropriate levels of budget execution functions of the previous and current control in the stages of formation of estimates of revenue and expenditure budget institutions and their use.

In order to uniform application of the current budget legislation Ukraine and interpretation of budget violations, in our opinion, it would be reasonable to give the State Financial Inspection of Ukraine as "central executive body that ensures the implementation of state policy in the sphere of public financial control" [5, p. 1], the authority to extend this system to other organs methodology of assistance to the accuracy of the interpretation of offenses and identify ways to address them on the basis of summarizing and analyzing relevant statistics of the violations. Also, in order to control and revision submission of single rules and regulations, it is extremely necessary to develop and adopt legislative procedure under the relevant standards of state financial control, to facilitate an effective mechanism for combating violations and abuses in the use of budget funds, state and municipal property. Conclusions and prospects for further research. The study should be noted that the current system in Ukraine State Financial Control has many flaws and problems that require immediate solution. The main objectives of reform is unification legal framework and the standardization of forms and methods of control, increasing the efficiency of the regulatory authorities, providing them with an appropriate level of human resources, strengthening of control (including previous and current) over the expenditure of public funds and use of public property.

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Transaction costs INNOVATION AS OBJECT  
Accounting and Control

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Investigated transaction costs as an innovative accounting and control facility to improve information security management costs.

Accounting, college, control, transaction costs.

Transaction costs are one of the leading groups in the research and neoinstitutionalism representatives of institutionalism. Institutional economic theory examines the impact of policies and patterns of behavior, attitudes pre-customs, traditions, religious rituals, norms legis-nodavchyh acts and institutions in general functioning of households of governmental and economic systems. Rules of Conduct structuring and regulating relationships between individuals in society and pro-pechuyut solving conflicts distribution, and positive effects achieved through savings on transaction costs. Transaction costs can be defined as expenses the company to interact with the environment (contractors, kome-rtsiynomy intermediaries) to include transactions between you and spending, searching for information, negotiating, contracting and ensure their implementation. A major source of transaction costs is the opportunistic behavior of contractors, as economic agents should take measures to prevent and minimize losses caused by opportunistic behavior.

Analysis of basic research and publications. The tendency to increase in transaction costs actualizes the need of separate accounting and control. Thus, PI Haidutsky and VM Beetle emphasize that "the problem of tracking in the accounting business environment is quite understandable and logical theoretically. In institutional theory, we affirm in accounting such costs need to select and control "[1, p. 15].

Sadovska IB notes that traditional accounting transaction costs not allocated a separate group and usually costs recognized in administrative or cost of sales. This nehaty-vno influences decision-making regarding the transaction, expenses and management [3, p. 119].

Research theory and methodology of control of the transaction costs are reflected also in the works of such scholars as OP Vlasenko, NV Hordopolova, AV Zamazyi, GG Kireytsev, NT Labyntsev, IA G. Panzhenska, AM Petruk, MN Shyhun, JM Juszczak et al. Despite the significant amount of research remains unsolved problem of reflection of transaction costs as a separate object of accounting and control.

The aim - to consider the characteristics of transaction costs as an innovative control of the object to improve the information for management costs.

The main material. The basis method of accounting and control transaction costs are scientifically substantiated classification. Today there are a number of classifications of transaction costs, indicating the incomplete nature of their research. According to one of the most common signs of transaction costs divided according to the chronological sequence of stages and the conclusion of the contract. Under this approach, transaction costs include expenditures prior to the conclusion of the contract, and expenses made after the conclusion of the contract.

A large number of classifications and the classifications resulted in the need to organize. Arhiyeryeyev SI suggested using higher taxonomic unit - Type of transaction costs, and separated the two following types: transaction costs, losses.

The existing classification of transaction costs make it difficult to keep them separate accounting because they had proposed a new classification, which is the basis for the proposed sub-accounting for transaction costs.

Our studies allow to state that by ensuring separate accounting, transaction costs in agricultural enterprises-governmental advisable to create a separate account in the composition of synthetic grade 9 accounts with the relevant sub-accounts. As all the accounts in this class are distributed within nashaho study will use-tovuvatysya to indicate the account keeping transaction costs as part of the expense accounts grade 9 9x "Transaction costs".

For detailed information on transaction costs propose to account 9x "Transaction costs" to open the following sub-accounts:

- 9h1 "The costs of searching for information." It limits the analytical accounts bearing the costs of communication services (mail, phone, internet) subscription specialized publications, the acquisition of rights of access to databases etc.
- 9h2 "Hospitality". Be displayed on the costs of meetings, presentations, receptions, contracts etc.
- 9h3 "Costs property rights and fees for professional services." Used for calculating costs for the settlement of disputes in courts and other costs of property rights. In this me-horror sub displayed as costs received legal, audit, consulting and other similar services;
- 9h4 "Organizational transaction costs." Maintenance costs are reflected units that are engaged in transactions (of marketing, customer relations, etc.);
- 9h5 "Costs of settlements." In analytical Rahu-nkah this sub displayed costs such as fees, the calculated extent everywhere and settlement services and other payments of cash transactions;
- 9h6 "taxes, fees and other mandatory payments provided by law." Accrued taxes, fees and other file a margin payments shown in the accounts of accounting overhead;
- 9h7 "Loss of opportunistic behavior." Recorded losses from non-performance of contracts, including Bad debts, fines, penalties, etc;
- 9h8 "The cost of advertising and market research." Accounted for the costs of advertising services to enterprises and expense take away mine-sneni research on market conditions;
- 9x9 "other transaction costs." Within this sub-account in the analytical accounts reflect transaction costs that can not be mo-dnesty the accounts of other sub-account transaction costs.

Bill 9x "Transaction costs" is active. Charged happens etsya calculating costs in correspondence with the credit accounts such as 20 "Inventories", 13 "Depreciation (depreciation) of fixed assets", 66 "Payments for employee benefits", 65 "Calculations on insurance" and others. The total cost accrued on debit 9x "Transaction costs" at the end of the reporting period will be completely written off the debit account 79 "Financial results" [2, p. 93].

An important feature of accounting is that every state-ing operation is shown in the relevant primary documents and accounting registers, which is a prerequisite confirmed reality-tion accounting records. Studies have shown that accounting for transaction costs reflect not need to create special forms of primary documents, and you can use existing forms. Thus, to account for spent inventory farms using documents for the cancellation of materials - overhead interior appointments, fixed limit-intaking cards. Labor costs are made settlement and payment information. Cost of services received in the form of the include transaction costs on the basis of acts performed works. To add to summarize data and source documents expedient way to build support and summarizing data registers for organizing data on transaction costs.

Control is an important function of management, and transaction costs are as close dialectical relationship with management, there is a need for detailed monitoring of reality and effectiveness of use of resources to carry out transactions. Among the techniques and methods of control are most efficie-tyvnishymy documentary control methods as transaction-you are spending the majority of non-material form.

Internal control transaction costs in agricultural enterprise should aim, above all, to verify the expediency-ness, relevance, effectiveness and legitimacy of the implementation of the Trans-ktsiynyh

costs.

The main role in the implementation of the internal control transaction costs should play managers and sub-cultural structures, as they are responsible for the efficiency costs incurred transaction. Operational control transaction costs of company's expenses should be based on accounting service.

Conclusions and prospects for further research. The activities of undertakings is rising costs not directly related to the production of products, which often amount to half of the total costs. Despite the growing importance of these costs, accountant-sky telling them not being given due weight.

Transaction costs are innovative control of the object you want to appear on a separate synthetic accounts that improve information security management costs.

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## IMPROVED REPORTING ENTERPRISES

FOR USE THEM leased land

Agricultural land

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Displaying the status and trends of improvement of reporting on use of leased agricultural land. The possibility to expand performance reporting information on leases. A form of statistical reporting on compliance with environmental and economic assessment of crop rotation.

Financial reporting, statistical reporting, lease land, environmental and economic assessment of crop rotation.

Agricultural lands play an important economic and social role in our society, which requires the state to monitor quality and control over their use to prevent the deterioration of environmental safety. Therefore, authorities need accurate and reliable information and analytical support to the quantity, quality and condition of land use. The source of information for them is financial and statistical reports of agricultural enterprises.

Analysis of recent research and publications. On the question as to improve the content and performance reporting to work filling many famous domestic scientists and economists have devoted to it many scientific papers, namely L. White, FF Butynets, MJ Demyanenko, VM . Beetle, Y. Luzan, PY Khomyn and others. But in a constant re-formation of Agriculture and Land Affairs, including amendments to the legal documents necessary to carry out continuous monitoring of existing reporting forms and take steps to improve them.

The aim - to justify the directions of improvement farms reporting on the use of leased zeme-lnyh land. The main material. Financial and statistical reports and the corresponding set of indicators will determine the information preconditions content analysis and management decisions at the macro and mikroekonomic levels justification of anti-crisis strategies, develop models of economic growth, based on a modified construction financial-saving strategy for sustainable development of agriculture Ukraine [6], but many researchers [8, p. 233] indicate that it is impossible to compare the levels of financial and statistical reporting, which is associated with riznovidomchym principle of formation of the methodology.

Ukrainian enterprises prepare financial statements for unified forms that do not meet the specifics of different industries of the economy, do not provide relevant information differently-plan users. Indicators of the financial statement, not head-wait objectively reflect the real situation and the processes of production and financial activity. Essential for understanding and evaluating their performance-UAH Duration, nights information is not disclosed in the text of the notes to the financial statements. In general form of financial statements simplified their analyticity reduced [8]. As the VM Beetle, "lowering control the reliability of financial reporting (compliance methodology), weakening of discipline and efficiency adversely affect not only the domestic financial statements, but also on other reporting systems, consistency, or are based on data accounting "[5].

In Ukraine today the most common form of land relations is rent, so you need to make financial and statistical reports contained information that would ensure effectiveness of economic decision making by business entities as well as public authorities. However, land located in an operating lease and recorded in memorandum accounts 01 "Leased fixed assets" does not fall into balance. We can not agree with the statement MJ Demyanenko that "... fixed assets (leased) is a balance, because balance of such companies is almost" empty "and not a document that is interested in the financial and banking industry, creates problems in management responsibility and interest "[4]. Without proper information

provision can not be calculated indicators of economic efficiency of enterprises, which complicates his relationship with prospective investors in and creditors. Since the object is in an operating lease are retained in the balance sheet of the lessor, there are no legal grounds to display its lessee's balance sheet. Because of this, we offer display information about leased land in the notes to the annual financial statements, which report to highlight a separate line. This arrangement will provide users reflect objective information about the potential of the enterprise, without violating the methodological bases of reporting.

The content and features of the playing agricultural statistical reporting should provide information about massh-tabs agriculture, its industrial structure, growth, results achieved and the conditions under which it operates, modern economic efficiency of production factors, the results you-production activity farms, including the agricultural sector as a whole. Agree with VF Mervenetskoyu [7] that in his study shows that existing forms of statistical reports not fully satisfy the need for data to calculate indicators of socio-economic development of the sector in national accounts and the factors influencing them. This requires the development of theoretical approaches to the solution you mentioned issues and practically oriented recommendations for their implementation.

Because tenure entities in Ukraine will etsya the right term pay land use, conservation problem leased land business entities and sub-holding soil fertility, as tenant interested to get the most out of rented land with minimal investment of any resources. The result is exhaustion and erosion int-ntiv and finally - the loss of fertility and quality deterioration because public authorities should monitor the implementation of their commitments tenants regarding the timely and full payment of the rent and maintaining soil quality characteristics. It is necessary to expand the knowledge base of statistical reporting.

Analysis of scientific literature indicates a lack of common approaches to improve the existing reporting display of leased facilities. Thus, the National Science Centre "Institute of Agrarian economy-ki" draft Annual Report agricultural ent-tion, which consists of financial reporting and the production report also contains recommendations for filling the latter. The project assumes that production will replace statistical report form 50 agricultural and complement standar TNU-form notes to the financial statements. Other scholars offer their solutions to the problem. So, NV Semenysheva [10] In the third chapter notes to the annual financial statements proposes to include the following issues: up implementation of environmental programs now special (if any) and environmental protection; compliance with the practical activities of the environmental legislation, licensing agreements, ideologies seek-lyvoho use of natural resources and more. The need for management and representation of social and environmental reports on land use and stresses IB Sadovska [9]. White LM [2] intro-ponuvala expand indicators form 50 C-g .; AF Yarmolyuk [11] - rescue services vnyty form 4 C. h .; LM Bratchuk [3] - enter the reporting form "Information on leased state land shares during the year." So, all these scientists share a common grounded opinion on the information to be reflected in the financial statements, namely the number of agreements signed between the farm and the owners Mielno se-shares, the area, the cost of land shares in accordance with the agreements amount to - rahovanoyi and paid rent. However, a significant drawback for the proposed improvements, is ignoring the issue of compliance with environmental and economic assessment of crop rotation. It should be noted that the land for commercial agricultural production used in accordance with developed and approved in the Set-order Leno land management projects that provide ecological and economic assessment of crop rotation and streamline land, provide for measures to protect the land. Procedure development of land management projects that provide ecological and economic assessment of crop rotation and streamline land, over-statements by the Cabinet of Ministers of Ukraine [1] does not provide a mechanism to provide agribusiness, land users reports on the actual implementation of land use and land management projects that provide ecological and economic assessment crop rotation

and in order to use land. According to the State Agency of Land Resources in Ukraine as of February 1, 2013, there are 18,433 farms that use land area of over 100 hectares, of which only 353 (1.9%) with such projects. They are not even out in Dnipropetrovsk, Zakarpattia, Ivano-Frankivsk, Mykolaiv and Chernihiv regions. This information underlines that reporting on compliance projects ecological and economic assessment of crop rotation and objectively necessary due to government policy on the protection of agricultural land.

In view of the above, we propose to approve the form and order of presentation of mandatory annual statistical reporting, which are more than 100 hectares of agricultural land. It contains information on the types and fields of crop rotation with the number of fields and the number of hectares. It also indicates crop, the crop which will be harvested, but it indicates the name of culture in the project so that you can assess deviations (if any), and provided an explanation of their causes.

Conclusions and prospects for further research. Analysis of farms reporting showed that its performance Pot rebuyut and supplement information about rental land relations company, as it is the main form of land use in Ukraine, which will increase the level of management of these relationships. In addition, state control over land use and protection should ba-zuvatysya on data reporting agribusinesses to comply with crop rotation, which will increase the level of responsibility of agricultural tovarovyrobnykiv.

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## Analytical support STRATEGIC farm management

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Features of information and analytical support of farm. The approaches to information systems and reviewed the conceptual foundations of strategic management.

Informational and analytical support, strategic to management, agricultural enterprises, strategic decision model.

Modern farms diversify Ukraine characterized in whole ownership that affects differences in the application fundamentals of strategic management system and its accounting and analytical information is handled. There are three fundamental problems of practical application of the model information to meet the needs of strategic management in agricultural enterprises: 1) information support decision-making occurs in the absence of scientific reasonable requirements and approaches to the formation of a strategic nature of information; 2) much of the information relating to the scope of foreign farms is incomplete and inaccurate; 3) the dominance of the political aspects of the regulation of the agricultural market in Ukraine eliminates clear economic laws of development. Thus, a necessary condition for improving the economy of enterprises should be a critical rethinking of management techniques. But modern management requires current and complete information about the object of study with a high degree of conformity focused on achieving the strategic objectives of the company.

Analysis of recent research and publications. The issue of information and analytical support management of enterprises engaged in many domestic and foreign scholars. Thus, information and information technology in strategic management are highlighted in the works of Ukrainian economists VD Bazilevich, FF Butyntsya, OD Hudzyns someone, MJ Demyanenko, T. Kaminski, G . Kireytseva G., A. Chorin, DM Chervanova and others. Among foreign scientists is to provide R. Jackson, A. Strickland, A. Thompson, R. Hisrika and others.

Given the constant changing internal and external environment of enterprises functioning, the issue of information-analytical-by ensuring farms remain relevant in the context of modeling of strategic management and make informed decisions.

The aim - to analyze the features of information and analytical support farm management, identify approaches to information systems and to evaluate the conceptual foundations of strategic management.

The main material. When information in the economy and in other sciences, understand the level of uncertainty reduction. The feasibility of forming strategic content of accounting information due theorem-democratic justification and practical application in the 70-ies of XX hundred anniversary of the conceptual foundations of strategic management feature which, according to K. Drury, is "achieving a sustainable competitive advantage" [3].

Some scholars, including John. Blake, A. Amat, argue that strategic decisions are characterized by long-term sense, significantly affecting all areas of the company and usually have an external focus, not having an internal component [1]. This assertion is shared by other scientists (R. Kaplan and D. Norton) who believe that strategic priorities were developed primarily accounting to support the overall competitive strategy of the enterprise through the use of information technology for more sophisticated cost accounting [5].

Conceptual importance in modern conditions become dynamic economic growth and transformation options using the information accumulating meaning of the term "information security". From the position of strategic management information support - is primarily a process of user needs in the

information required to ob priming and strategic decision making. Organization proper condition information provision is only possible with adequate support, including management and maintenance. Most importantly ne-rshyy, which reads as follows: determine the amount and structure of information necessary for managers at various levels; ensure effective information storage systems; setting clear parameters and set up information exchange; use reliable methods of protection available information; adapted for the use of information grounded Executive and strategic decision making. Technical support information provision provides communication and computer equipment.

In theory and practice, creation of information systems, Diehl you three approaches - local, global and systemic.

The essence of the local approach is that information systems provide consistent build-up problems solved on first-sonalnomu computer. It provides unlimited development of information-traditional systems, because each of them is impossible to know in general. The advantages of this approach include relatively quick return, visibility problems, ease the creation of control systems. The disadvantages include the impossibility Vista efficient organization systems problems, duplication, ongoing restructuring programs and organization problems, leading to the rejection of the idea of landing an information system.

For global approach originally developed plan is almost complete, complete system, and then implement it. Typically, this approach leads to in-obsolescence project before its implementation, since the time of its development may exceed the period of updating technical, software and other tools used in it.

Systematic approach to an information system - is compl ksne-economic study of the object as a whole with the presentation of its parts as purposeful systems and the study of these systems and the inter-relationship between them. With the economic system approach under review etsya as a set of interrelated elements of a complex dynamic system, which is in a state of flux influenced by many internal and external factors related to the process of converting the input-foot set of resources to other resources weekend [ 2].

Information and Analytical Support and modern approaches to the creation of the enterprise information system is the basis of strategic management and strategic model development process. Strategic management is based on the study of relationships that can be described by a system of "medium-organization". In bi-lshosti management concepts that exist today of handling etsya as an open system that is constantly interacting with the individual elements of the environment and operates in an environment that is constantly changing. Beginning-ing the strategic management should first define the mission and objectives by which the company can present direction of your business and your future.

Given the need to support strategic orientation ent-tion, strategic management becomes a continuous and dynamic process, and therefore one-time analysis and diahnos-tyka not be

The basis of this process, as some offer limited countdown information. Strategic management does not pretend to give one solution for all times, it, like any tool of influence on facility management, has its limitations. Different approaches to system building country-tehichnoho management requires a clear understanding of the benefits of this phenomenon of individual enterprises in general form can SFOR-mulyuvaty for the purpose of strategic management.

The strategic process that involves the development and implementation of decisions that determine the intentions and objectives of the company, policy-makers and plans to achieve them, can be represented as a model for K. Andrews (Fig.).

Strategic management is a continuous process. After zaprova-tion strategies should periodically evaluate their implementation. Any strategy eventually cease to be productive and should be replaced by a new one. Mintzberg H. emphasizes that strategic control should be subject to the results of the

company, and not planning results [4].

Model management determines how management company for dosya-hnennya strategic objectives provides the organizational structure, processes, system performance and motivation mechanisms. However, as analysts determine the Boston Consulting Group, tasks management model are:

- orientation of maximizing value creation;
- properly designed and implemented management model is the competitive advantage of the organization;
- provides the ability to create synergy between departments, sal-nes-directions.

Consequently, any purposeful activity is organized in

based on the idea of the purpose of the ways to achieve them. Tsilis-ness in the formation mechanisms of control in the production system is different, because the owners and various social groups involved in the production process, different objectives are themselves the activities of the Company and priorities to achieve them. Thus, in the interests of forming an effective mechanism for targeted management is important to establish an objective representation structure and relationship goals you-facturing enterprise system and their subjective views, you znachayetsya-place entity in the system and its behavior.

Conclusions and prospects for further research. The introduction of modern information technology facilitates and simplifies administrative and managerial, technical and supervisory functions of the entity, and the conduct of accounting and reporting information - to the management and economic activity quickly make better decisions, achieve high results and economic performance to meet the needs of consumers .

Successful implementation of the strategy of agricultural enterprises is possible only if there is perfect information system. At the same time it is necessary to form, given the chosen strategy, infor-mational analysis support strategic management, as this will depend on the specifics and data presentation. An important condition for pro-tion of strategic decisions that are embodied in the company strategy is pos-sys- analysis of external and internal environment and the implementation of con-trol over activity.

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Information and consulting SOFTWARE  
ACTIVITIES OF RURAL TOVAROPROIVODITELEY RUSSIA

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The article describes the results of the service's rural-khozyaystvennogo counseling Russia. State Agriculture Development Programme, advisory service, consulting services, agri-tural producers.

Within the framework of sociological research and expert realization of the State Agriculture Development Programme and a controller-ing markets for agricultural products, raw materials and food for 2008-2012. monitors the activities of information and consultancy services (ICS) of Russia. The purpose of the article is to examine the dynamics of the Dey-telnosti consulting services in the Russian agricultural sector, the opening of the shortcomings in this work and identifying areas of improvement.

Basic material. Conducted by the expert the Exploration was focused primarily on identifying the importance of the state program for agricultural producers, an assessment of the implementation and its impact on the development of agriculture and rural areas, the analysis of problems that hamper the implementation of this program, targeted use of budgetary funds, risk assessment wasp -schestvlenii State program, the rationale for the main directions Sauveur-provement mechanisms for its implementation and increase the impact of important events-Nation [1]. The emphasis is placed on the staffing services and activities to finance their operations.

As shown in Table 1 materials, recently stub lized number of regional information and counseling centers, reaching 83 in 2010, in 2012, they numbered 79, the Supervisory is a significant increase in the number of regional information and counseling centers. In 2012, their number was 689.

Along with the other core issues in the study of ICS activities include special attention to staffing services themselves and financing activities of services [2].

Table 2 shows the structure of the staff of the ICS Russia in 2012. Among the members of advisory organizations make up the vast majority of staff (57.9%). Over 35% of employees work at the regional (3/5 of them full-time) and more than 63% at the district level (more than 55% of them full-time). There is a tendency

reducing staff consultants engineers at both the regional and district levels, although these losses are compensated employees involved.

Evaluation of information and consultancy services Russia on staffing services themselves and the services of training activities with the staff of rural tovaroproizvo-ers show positive trends in these matters. Number-of-safety and quality cadre of services is growing and generally improving, is, positive trends identified in the analysis of the OBU-XOR events information and consultancy services in D-regions (in 2012 consulting services trained 121877 commodity-producers in the 6332 training events) . Not quite positive trends observed in staff development advisory services (only 861 of the 3645 IRS employee to enhance their skills in 2012).

Studies show that one of the most important issues-governmental activities is their advisory services Financing for.

Along with the positive trend of increasing funding for the IRS for all sources, note the sharp decline funding of these activities from the federal budget in 2010, the lack of funding from this source in 2011 Table 4 shows the structure of financing of ICS Russia by funding source. According to her confirmed,

given the positive trend of increasing the share of financing on consultation being services from regional and municipal budgets.

Inadequate funding from the federal budget does not allow to properly organize the training and development of employees of the federal advisory services, re-gional and district levels in part, holding that must mainly be funded from this source.

Given the above, note the need to expand the training of industry professionals who have more knowledge, experience and skills in the field of consulting activities and regular training of employees of ICS, as well as increasing the UD-dzhetnogo financing of ICS, especially at the federal level.

Conclusions and prospects for further research. The main reasons hampering the development of effective information and advisory support to the various categories of agricultural producers:

- Lack of adequate funding from the federal IRS UD jet;
- lack of a legal framework defining the status and location of ICS in the implementation of agrarian policy, regulatory Worker-tivity organizations of ICS;
- lack of a unified multi-level database on the now-cing developments and innovations in agriculture, base of market information;
- lack of an adequate level of guidance to regional and district ICS by the relevant federal agencies;
- Lack of industry professionals who have more knowledge, experience and skills in the field of consulting activities;
- inadequate coverage of IRS employees activities on rose-sheniyu qualifications.

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## ANALYSIS APPROACHES TO RELEASE BUSINESS PROCESSES THE ENTERPRISE

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Generalized approaches that formed the allocation of business processes in the enterprise. The content of the concept of "business process" provides an overview of its classifications. The importance of performance-description UAH Duration, nights enterprise through a set of business processes in development-Oblá-term instruments.

The business process key business processes, business process utility.

Business process management originated within the concept vseza-shaping overall migra- quality management and continuous improvement processes. It provides "a through business process management as a whole, which is carried interconnected units of the enterprise" [1, p. 5]. In the management processes based on the concept of "business process" is basic. The correctness of its selection depends on the success of certain methods of management accounting, analysis and control. Presentation of the company in the form of process models allows the company to use advanced management methods, with cream-based management activities abroad which is known as Activity Based Management, including the methods of cost accounting and costing by activity (Activity Based Costing), Budget -dzhetyvannya based processes (Activity Based Budgetig), Costing. In this system, a reasonable allocation of business processes is impor-ble and urgent issues, because they are regarded as an object-tracing wording, calculated the cost of operations and re-analyzes ntabelnosti processes and business processes.

Analysis of recent research and publications. The historical aspect of the development of the concept of "business process" associated with the names of such scientists as M. Hamnter, J. Ciampi, J. Brimson, Davenport Rumler, Brac, DI Chernyavskiy and others.

In the economic literature, a significant number of definitions of "business process". The classic interpretation is considered filed Davenport in 1993, who wrote that "business process" - a "structured set of activities measurable purpose of which is to create a specific output for a particular customer or market. This attaches great importance to the way work is performed in a body-tion ... The process is represented as specifically organized work / activities in time and space with start and end with clearly defined inputs and outputs: structure Action "[ 2, c. 17].

In 1995 Rumler Brac and have emphasized relations business processes in the organization, defining business process as "a series of steps, prize-identification, which is the production of a product or service. Most processes are cross functional ... filling "gaps" between the elements of op-hanizatsiynoyi structure "[2, c. 17].

In modern economic literature offered different interpretations of the business process. Abdikyeev MM and others drew attention to the two approaches by which to define the concept of "business process". They are based on an excellent understanding of the process approach in the management of sub-plants. The first is a systematic examination of the organization as a set of processes, development management processes of handling error-Use principles of ISO 9000: 2000. The second understanding of the process approach is based on the selection of a "cross-cutting" processes, their description and the following reorganization "[3, p. 46].

Proponents of the first approach under the "business process" offer understood "rack targeted set of interrelated activities of the species that a particular technology transforms inputs into outputs that are of value to the consumer." This definition complies with the standard ISO 9000: 2000 [3, p. 47].

Proponents of the second approach considering the business process as "a purposeful sequence, work procedures, leading to a given end result ... Description of presents for alternating work performed alternately in different parts of the company (often from different functional areas), responsible persons, incoming and outgoing documents, etc. "[3, 50].

Based on the analyzed definitions can be concluded that among scientists there is no unanimous understanding of the business process. It defines you as a set-operations, work flow, a set of (complex) activities, a group of interdependent tasks, structured sequence, a sequence of related inputs and outputs for functions ordered set of entities (business objects, resources, organiza-tional units), functions (actions, operations) and events [1, p. 24], the combination of peo-ple, machinery and equipment, raw materials, methods and environment, which produced the product or service [1-4]. The analysis of the literature allowed to form os-ten- allocation of the concept of business process in the enterprise, including:

- Applied to each business process set boundaries, define users and suppliers as well as the interfaces between them;
- Business processes largely beyond the functional department, in some cases, beyond the Company;
- Out of the business process should be of value to the consumer;
- Business process belongs to the structure of business processes ent-tion that has a hierarchical structure, the process can be simple or consist of a set of subprocesses.

The aim - to define the essence of the concept of business process, summarize approaches that were formed in various literary sources, the allocation of business processes and create value description of the company through a set of business processes in the development of an tools.

The main material. Description of business processes allows you to accurately present the objectives of each of the activities that make up the business process, their main characteristics and outcomes [1, p. 23]. Accepted in general there is a perception that the allocation of business processes - is an individual process for each company. Describing the activities of the company through the provision of business processes, the company is able to better understand processes occurring inside and discover hidden. This will help increase controllability and handling activities.

The most common are two classification schemes of universal design business processes. This technique firm "Arthur Anderson» (Arthur Andersen) together with the International Reference and American think tank Center for the Study of productivity and quality (ARQC) and method Devenpo-PTA.

The essence of the first reduced to the selection process of these two categories of Mount [4, p. 81-82]:

- Operating, which proposed to attribute the process of studying markets and consumers to develop a vision and strategy, product development and services, marketing and sales, production and delivery (production), pla-bnytvstvo and delivery (service), invoicing and servicing vuvannya customers;
- Administrative and ancillary, including creating and managing give scrap personnel, information management, financial management and matter-lnymy resources, environmental management and safety management relationship with the outside world, management improvement and change.

Methods Davenport based on the idea that a reasonable number of business processes should provide, is a range of 10 to 20 [4, p. 83].

The economic literature emphasizes the importance of differentiation processes in primary and secondary (servicing) "to determine the proportion of server processes in the cost of production or services and determine their true cost" [1, p. 40].

Key business processes are those processes that serve to achieving the mission and goals. In addition, distinguished business development processes and business management processes. Under the proposed management processes to understand "the business processes that span the full range of management functions at the level of each business process and business system as a whole is coherent

set of business processes" [1, p. 41]. Bold management processes based on the concept of controlling, respectively, of which formed a full cycle of business management, from strategic planning to analyze the causes of deviations and implementation korehu-yuchy measures. Development processes include processes improve the product or service produced, technologies, equipment and innovative processes [1, p. 41].

The degree of detail of the business process depends on the regulator (for which level of government is preparing information about the process) and the purpose for which it is necessary to achieve (do the job), highlighting the process. Among the tasks may include:

- Reverse engineering of business processes, ie dos lidzhennya existing business processes;
- The implementation of direct engineering, which is defined as no-build ing business processes.

Conclusions and prospects for further research. Using management approach based on the allocation of business processes provides

expansion of controllability and manageability Management System

now, and provides a basis for effective use of accounting information processing methods that increase the information content and usefulness of your system.

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ACCOUNTING land quality  
Agricultural land

TV Mashkov, graduate student

The necessity of recording transactions with se-plot, organization of accounting as land recording expenses for their improvement.

Accounting Operations with land plots, land quality salt-skohospodarskoho purpose, account land quality.

In modern Ukraine stavnovlennya and development in the agricultural sector of eco-efficient agricultural practices omy is a composition-governmental social, economic and political conditions. In the area of domestic

Agricultural land held radical transformation of institutional-tutional nature, is the introduction of private ownership-ness to the ground, creating the conditions for entrepreneurship. This requires keeping quality of agricultural land agricultural land use actors, forming a system of reporting and control over their rational and efficient use. During the land reform negative trends evident from the lack of control at work, and reducing liability of the Lord is enti- ties for the effective use of the asset. Productive capacity of soils are significant but not limitless, and their property, in terms of agricultural production, and save money with poorer-GLOBE [4].

Addressing the protection, conservation and improvement of soil is impossible without an objective assessment of their condition, availability of quantitative and qualitative characteristics. These indicators of the general condition of the soil and its fertility, is the value of quantitative humus content - of organic soil mineral content (content of Na, P, K) and grain size structure (density of the soil).

Analysis of recent research and publications. The effective earth's lekorystuvannya and ownership has grown into a priority issue of socio-economic importance of flax, which thoroughly investigated in the works of leading scientists economists - PT Sabluk. YD Bilyk. GG Kireytseva. VM Beetle, MG Lyhohruda, VY Messel-Veselyaka, M. Fedorov et al.

The aim - to analyze the organization of accounting quality land in farms.

The main material. In agriculture land resources are the main economic resources, so important is the quality of disclosure of the contents of the earth as an object of accounting. "Accounting for land quality - is a system of measures for land registration information on the quality and legal nature" [9].

The purpose of accounting as land resources is to obtain data on land needed for internal users for acceptance concept of management decisions, to ensure efficient and effective use of land.

The key tasks of accounting quality re-land resources include the following: the creation of adequate information base to reflect the physical condition of land, farming driving record status and change some land within the rotation for B-stematychnoho control over the preservation of the quality characteristics and efficiency-ing, syndication use of agricultural land in sub-enterprises; determination of objective monetary value of land (historical, factual, fair); clearly documented and timely reflection on accounts of operations related to receiving the balance, transfer and use of land resources; display and control the presence and movement of funds for targeted funding costs to improve the land; accumulation of a certain information about their land and resources involved in the agricultural enterprises-ing and proper display them in the preparation of the relevant financial statements.

The quality of land in accounting can be con-date from different perspectives, and is due not only to its bahatofunktionalnis-bye, but a lot of methodological approaches. In the analyzed literature may li-can be seen as characteristic of the earth as a material asset integral part of the property, operating and investment-traditional real estate products.

According to Art. 1 of the Law "On Accounting and Financial Reporting in Ukraine" and n. 3 P (s) A-1 "General Requirements for financial reporting-ness" land plots inherent property assets. The quality of land is a resource controlled by the enterprise, the use of which is expected to result in economic benefits in the future. And according to the developed technique monetary value of land-ing the agricultural use and quality of land settlements may be you-razhena various estimates, including possible yields.

Since all the assets in accordance with current accounting system, to be divided irreversible, reversible and prepaid expenses, there is a need for a precise definition of land as belonging to a particular type of asset. By definition that is given in para. 4 P (S) 2 "Balance" current assets are cash and cash equivalents that are not restricted to use as well as other assets held for sale or consumption during the operating cycle or during twelve months from the balance sheet date.

Therefore, land resources as assets transferred to the long-term (fixed) assets, including the fixed assets - tangible assets that the company holds in order to use them in the production or supply of goods, services, transfer lease to others or to implementation of administrative and socio-cultural functions estimated useful life (operation) is greater than one year (or operating cycle, if longer than a year). This approach provides both national and international accounting standards.

The concept of "quality of land" is revealed in the article. 79 Lands tion Code and the Law of Ukraine "On Land Assessment", according to which the quality of land - it agrochemical, biological and mechanical char-terystyka of the earth's surface to the established limits, some months tsem-defined location and on her rights. Slightly wider in concept of the quality of land gives national standard number 2 "Real Estate Valuation" in which the land plot for the assessment considered part of the earth's surface and (or) space above and below it the height and depth needed for the land improvements. So with all this said, the subject of accounting separate qualitative characteristics of land that could be considered not only as part of the earth's surface, but also as an object to make any improvements.

In 2012, the Kyiv Regional Engineering Center Ojo-tional soil fertility and quality performed work on the solid agrochemical certification of agricultural prize-marks, which are presented in Table 1.

Some accounting issues leased land resources developed by IAS 17 "Lease", according to which the display order of quality land that are leased depends on the type of lease - financial or operating. And according to p. 55 IAS-41 "Rural households ers' company has accounted agricultural land by the rules of IAS-16" Fixed Assets "and IAS 40," Property Inves-ment ", depending on which of the standards at the most -ynyatnyy the particular circumstances.

Consequently, the quality of the ground at both the national and international levels has signs of long-term funds - assets - and recognized part of fixed assets. Category "quality of land resources" is quite complicated, so requires grouping by certain characteristics that have made it possible to systematize-derived information to carry out monitoring of lands and accelerate the adoption of quality management groove-making for effective land use in business.

The quality of land resources in accounting and analytical process can be classified by such features as the degree of utilization in production and business activities, industry basis (Table. 1.2), the use of which will recognize the degree of influence of each factor on the features body-tion recording the quality of land resources.

Conclusions and prospects for further research. The introduction of private property in Ukraine and especially the use of agricultural enterprises necessitated away Shogo-effective forms of management of land relations and rational land use that requires rethinking the economic nature of land resources and their inclusion into the accounting system objects using the units of measurement. The research allowed to determine the low quality of accounting land, due to the lack of adequate accounting quality assurance se-Mielno resources, the uncertainty of some theoretical propositions.

In-depth study requires further development of rational-tional accounting system that makes use of

advanced forms of primary documents, registers analytical, synthetic accounting and reporting, appropriate work plan accounts, as well as recommendations on improvement of quality assessment of land in someone bookkeeper account. Modified currently use non-financial information is handled - the presence of humus, the presence of the living nitrogen use and update-tion.

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## Document in Accounting organization

IV Melnichenko, PhD

The question of the essence of document, its importance in the account of the company, studied the form of graphs docu-toobihu and feasibility of their application. The ways of improving accounting in terms of scheduling dock-ntoobihu in terms of effective use and efficient reproduction of biological resources.

Workflow, workflow graph, graph form

workflow, organization of accounting information, in-formational support.

Current economic conditions pose new challenges as to ke-supervisor of individual businesses, and with the appropriate H-luzyamy general. The priority here is the solution of problems regarding the effective use of biological resources and their subsequent reproduction of which is now the main resource base and very limited use. These tasks require improving the quality of management information, which is formed in the accounting system.

Analysis of recent research and publications. Issues of accounting as a whole and of the assembly document addressed such leading national scholars as G. Aseeva MT Belugas, FF Butyntsya, PI Haidutsky, MJ Demyanenko, Y. Kavtoryeva, YI Kotdiyeva, GG Kireytseva, SV Ivahnenkova, Y. Litvin, V. Linnik, MA Malyuga, CG Mytyaeva, M. S. Pushkar, V. Sopko and others. Today is the actual allocation of unsolved problems gener-flax with information of management in ra-tional use and restoration of resources in the application of evidence-based workflow graph form.

For evidence-based selection graph form document

increasing productivity and efficiency of your staff and other management achieved cost reduction associated with information management software, which is particularly relevant in the context of limited resources of the enterprise and application of modern computer technology.

The aim - to consider the nature of document, its current-ture and form, as well as find ways to improve its organization.

The main material. Information support to management of agricultural production in terms of efficient use of resources and playback, and use the latest computer technology, is rendered necessary users data information for its production. The document is a carrier of information and acts as a basis of any account maintained by the company.

Legal basis of document submitted in the Statute of documentary support in the accounting records of 24 May 1995 number 88 (as amended). In accordance with the provisions in, document - the movement of documents during their operational use of you, and accounting processing since its Audet-neighing or document from other companies to depositing in

archive [3]. This provision defines the main purpose of drafting document that is ordering the movement and timely record in accounting source documents created or received from other enterprises and institutions are registered, transferred to the archives and treatment [3].

The above objective compilation document is justified. It should be noted that carriers of economic processes and phenomena that occur in the enterprise is not only the primary documents, but also kept registers of analytical and synthetic accounting, storage mo-domosti and finally reports. Taken together, the above listed documents enable a general overview of the financial position and performance of enterprise-ness, so the effective pro-BAKING information regarding improvement of traffic and ordering svoyecha-snoho receiving documents, document should include all forms and types of documents that capture and accumulate the necessary business management information.

The proposed improvements will enhance accounting functions such as legal protection entity and use-

control Tanna enterprise resources. This is because the document is right-time confirmation of transactions and controls the movement and use of resources.

For the purpose of traffic management and processing of documents for pre-acceptance develop workflow schedule, which is one of the important components of accounting. He developed a chief accountant, approved by the head of enterprise relevant Naka-lows and should define rational way of passing the document through divisions, contribute to the improvement of accounting, under-increased levels of automation and mechanization of processing.

In theory accounting principles The following main condition and charting document [1, 2, 4, 5]:

- 1) direct the movement of documents, which is provided with a single document stays in one business unit or one artist;
- 2) the optimal number of units and performers, through which each document, determine the minimum term of his about-processing in the unit;
- 3) stay document the extent that it is conditioned by the need to study, compliance and technology of its processing;
- 4) the path of the document should be determined taking into account the functions of workers each business unit interaction between them. The interaction between the main actors of the document is in-process of transferring documents to sign, coordination, review and you-fulfillment. The basis of proper circulation of documents is a clear distinction between the roles and responsibilities of employees;
- 5) in the documents should not be a duplication that every transaction made to the document should be carried out only once.

Given the appropriate classification features, which are marked in accounting theory, it is useful to identify the main types of graphs docu-toobihu (Fig.), Based on the division of which is the amount of machining dock-ntiv structure and management.

The most important characteristic feature when choosing a graphics workflow forms is the volume of documents, which is defined as the number of incoming, outgoing and internal documents during a certain period. In terms of documents document are divided into the following categories:

- a) Category 1 - enterprise document volume over 100,000 documents per year;
- b) Category 2 - from 25,000 to 100,000 documents per year;
- c) Category 3 - from 10,000 to 25,000 documents per year;
- d) category 4 - up to 10,000 documents per year.

Depending on the scale of the enterprise stream processed documents are different in scope and content. For example,

volume machining of documents affects the level of quality rezultatyv-ness, efficiency and profitability of decisions. For rational

workflow improvement above mentioned level is achieved by increasing productivity and work efficiency, reduce expenses, you related to the handling of documents.

Depending on the management structure of the organization of documents division etsya a centralized, decentralized or mixed. Over-centralized command and control system organization of documents is carried out with rotation, taking into account that all incoming documents registered in one unit (usually in the office). For decentralized organization of documents is carried out taking into account the fact that the documents are in registry-section, which was formed document. For mixed - some types of documents registered in one unit (centralized), and others - in units that have issued them (decentralized).

The shape of scheduling workflow divided into two groups:

- 1) schematic, having a scheme indicating the relationship of all artists;
- 2) tabular consisting of a table indicating the re-treatment works to create, validate and document processing performed by each unit of the company, as well as all actors of espe-maintain their

relationship and deadlines.

In order workflow and the choice of its forms, should be rotation-huvaty following factors:

- 1) the number of units and performers, through which each document has to;
- 2) the minimum term of the document section;
- 3) The functions, duties and responsibilities of each artist;
- 4) information requests and demand management;
- 5) features of accounting at the enterprise and the form of its conduct;
- 6) the accounting treatment, storage and use of the company dock-cops and other information in paper and electronic form;
- 7) the procedure for establishing shelf life and modes of access to documents containing classified information;
- 8) define the powers and duties of employees driving di lovodstva;
- 9) urahovuvannya of the legislation of Ukraine.

Conclusions and prospects for further research. So, dock-mentoobih is an integral and important part of the organization accountant accounting ment that provides timely ordering of movement and Audet-neighing documents. Legal basis workflow defined in the Statute of documentary support in the accounting records. In order to gain information, legal and accounting control functions during the movement of documents in the enterprise document should include not only the original documents, but also all forms and types of documents that capture and accumulate the necessary business management information.

Thus, the organization of documents in the enterprise secured by designing and implementing a graphics workflow, which in accounting theory highlighted many types and forms. The basis of their division is the amount of machining documents and management sub-plants. In choosing the appropriate form graphics advisable to take into account the relevant factors that affect the provision of timely creation, transmission and processing of documents and information support effective management.

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## FEATURES CONTROL OF WAGES

### UNDER differentiation

LV Melyankova, PhD, Associate Professor

Reasonable wage differentiation, which includes measures to ensure a high-performance work and control the management of allocated funds for this purpose.

Wages, control, differentiation, account number and quality of work.

The main requirement for the organization wages - the maximum satisfaction-Inyaty the interests of the employee or the employer. This achieves etsya when the level of pay increases simultaneously with the reduction of unit costs. In practice, this developed system, stimulating the performance of employees. In such systems, the combine are the best approach to differentiation of wages with effective counter- lems in quantity and quality of work. Proper organization of control over you-trachannyam funds to pay significantly contributes to productivity, efficient administration of the wage system, strengthening labor discipline.

Analysis of recent research and publications. In the field study lucrative relationship is observed mostly bipolar approach - pre-detention egalitarian approach in income distribution or their comprehensive di differentiation (after all differ in terms of development, capabilities for intelligence). In today's world dominated by the latter concept, and some

authors consider inequality of income is not the main source of global growth.

It should be noted that we are closer position of researchers, whose breath-tion prefer some inequality in wages, but this inequality in blame clearly regulated and receive appropriate assessment in suspils-Twi. In the future, should also abandon unproductive forms of non-equality.

On the issues of improving relations with wages in our country are many scientists, but accumulated a significant number of problems and rapidly changing economic picture, so there is a need for further research, especially in agriculture.

The aim - to improve relations with wages, combine the best approach in differentiating wages of compulsory con-trol the quantity and quality of work.

The main material. To manage business performance-ness enterprises, including transactions related to salaries, requires constant initial accounting of these transactions. You must constantly monitor the process of passing and processing documentation for accounting operations on wages. This control process includes checking out the work sheets, cash and payroll, accounting log entries on the account 66 "Payments for employee benefits."

Validation obligations buyout on employee benefits begin on the confirmation credentials balance account 66 "Payments for employee benefits." For this credit balance on the account is verified from the result list reyest-talkie payroll or total settlement and payment-known STI. For hourly wage system turns validity you-use of tariff rates and salaries and contract enforcement, and the piece - the quantitative and qualitative indicators, the correct use of standards and prices.

Functional payment system should be as spraved, adds, because the employee constantly compares contribute to the collective re- sults of equal pay for it, with the proceeds of other employees. He should always be sure that at high levels, you will proper job of work financial incentives. Compliance vynaho families through work-specified requirements is achieved by using different moves differentiation of labor. First, this approach status when differen-tsiatsiya earnings into account professional qualification or job status of the employee. By this approach is not always possible to achieve a relevant enforcement between earnings and performance. Second, it rezultatnyh approach that allows more closely geared assessment work and its results more reliable stimulate labor activity of employees. In pay, in addition,

implemented certain social benefits.

On farms where there is no billing ro-beatniks main industries are all conditions for a more equitable distribution and effective approach to differentiation rezultatnyh earnings.

One of the principles of wages in the enterprise is its simplicity. In agriculture, this principle is not always adhered to. The reason - the desire to boost earnings through workers uspravedlyvyty it in a relatively low level, give it a pin-rolyuyuchoyi and organizing certain aspects of domestic relations functions.

Of course all enterprises effective management salary includes strict control over the expenses for her. Control labor costs based on the account every now their financial capacity, the labor market, increase productivity, wages performance of its functions and others. In foreign countries, such as common practice when an employee receives salary for highly qualified, and this fee is not necessarily consistent with future work. That is not paid by volume, and the intellect.

Statistical data show the lowest wages in agriculture. Here wages are low-MAT in violation of many laws of economics and social development. A rural state-dio - not only production, but also a way of life; here as in any other field closely related to production and life. Reasons for this are well covered in many publications - the lack of a clear program devel-opment, non-interference in the destructive processes, and most importantly - disparity in prices for agricultural and industrial products, through the mechanism of the agricultural sector which subsidizes other areas of the economy, as a result of not having enough finances for own development.

Conclusions and prospects for further research. Farm-governmental enterprises, given the already gained experience require control over wages, which provides tracking, control and cost analysis, operational procedure for the formation of information measures on their economy through the creation of mechanisms to encourage, the ability to bring wages to the real cost of labor in the general direction of social policy, growth in earnings nadtaryfnoho concrete results for workers and advanced labor productivity growth over the medium-th zarpla.

If the minimum wage in the country will be set at a decent (real) subsistence minimum wage specified value certain categories of people, and minimal and secondary levels, can provide a relatively fair compensation for labor costs, social and economic balance in society.

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## TAXATION ADMINISTRATION: OVERVIEW

### Conceptual apparatus

I. Myskina, PhD, Associate Professor

The essence of the term 'tax' and investigated its relationship with terms such as "tax management", "tax administration" and "tax policy." Proved that using tax administration can be eye-ache interests of business tax policy.

Tax management, tax management, and additionally administration, tax policy.

The level of the shadow economy within 45% of GDP, the complexity of administrative, tax, instability and inconsistency of tax laws, the credibility of CEOs in disastrous tax and non-satisfaction of the current tax system - evidence of low efficiency of taxation.

The solution outlined above problems prevent the manifestation of their bliss-tive consequences in the future and ensuring the effective management of taxation in Ukraine is an important task that confronts science-kovtsyamy and trainees. Given that the use of the method of trial and error in the economy from the standpoint of public utility is unacceptable osno-vnym basis of improving the management BWA-tax tea scientific research scientists.

Analysis of recent research and publications. Studies of domestic scientific papers on tax issues has shown that the vast majority of them is subject to address operational challenges facing Ukraine as a result of market relations. This is primarily due to dynamic changes in economic relations, which neither science nor practice has been produced. Solving problems of taxation was in the "putting out fires". However, despite the challenges on the need to resolve the current problems of taxation, our scientists have paid attention to the development of a conceptual-governmental, theoretical and methodological foundations associated with managing taxation tub. Thus the problem of improving the methodological bases of taxation, companies decide V. Vishnevsky (1998), Tax si-tem implementation mechanism in transition economies - P. Miller (2001), the tax system in the context of detection logic its formation - Sokolovskaya AM (2002), the tax regulation of economic ro-scrolls - TI Efimenko (2003), tax policy in the context of eco-chnoho regional development - LL Tarangul (2003 .), conceptual foundations, theory and practice of tax policy Ukraine - Krysovaty AI (2006), actions dominants taxes and taxation - V. Miller (2007), tax-incentive-term economic growth - C. G. Mishchenko (2008) theory, methodology and practice of taxation in agriculture Ukraine - VP Synchak (2009); theory, methodology and practice of state tax management in Ukraine - A. Voronkov (2013). Not di vlyachys that the results of scientific research scientists is valuable and almost significant, and given the dynamic changes in the internal and external environment of the economy of our country, causing loss of compliance with the requirements of scientific development time due to the recent update, the problem of efficiency management of taxation in Ukraine today is urgent and needs to be addressed.

The first step towards improving the management of taxation is certainly clear and unambiguous understanding of the essence of the term 'tax' and each of the issues outlined basic terms, such as "tax management", "tax administrations, ruvannya", "tax policy."

The aim - to reveal the essence of tax administration and its relationship with such concepts as "tax management", "tax administration", "tax policy."

The main material. Analysis of the literature on tax-blematyky showed a lack of unity in the approach to defining the essence of scientists, the term 'tax'.

Scientists have different understandings of the nature, the term 'tax'. One group of authors (LP Hatsko, YB Ivanov, V. Karpov, AJ Kizyma, AI Krysovaty, IM red-haired) see it as a "set of methods, means ... "[4, p. 13; 1, pp. 159], the other (ES Vylkove YB Ivanov, IA Mayburov, AE Serdyukov, AL Takasevych, LL

Tarangul) - as "the process ..."

("Effect ...") [5, p. 51; 3, pp. 28]. At the same time pay attention to what the scientists who understand the running of taxation set "methods, techniques and tools ...", considering the implementation of management capacity within the "law given direction." That question relate to the conceptual bases of which are primary and the basis for tax legislation remain outside such definitions. Definition ES forklift, YB Ivanov, IA Mayburova, AE Serdyukov, AL Takasevych, LL Tarangul [5, p. 51; 3, pp. 28] are too det-interim nature, causing "dispersion" essence generates a loss of concentration in the home - ensuring effective implementation of its functions taxes. Therefore, as a result, have "very active" on the improvement of various aspects of taxation in practice, the efficiency of taxes of its functions is in the background. Moreover, the "occupation" of national scientific thought foreign terminology caused by ill-considered copying foreign experience without proper adaptive adjustments led to a situation in which one first image in the mind attributed to different periods (often just mindlessly translated from other languages), and

was "strained" study the differences between the latter. That's what happened with the term 'tax'. Today, the term 'tax' in the scientific-literary ture and in practice is very rare. The main reason is its substitution of the terms "tax administration" and "tax management", which according to the above process "stretched" justify differences today already have quite different interpretations (although management foundation is present in each of the measurements).

Therefore, tax management scientists understand how "set ..." "process ..." (effect), "System ...", "... a certain category of people", "form of business ..." "part of its administrative management ...".

The substitution of the word "control" with the word "management" objectively Nile-media approaches to defining the essence of the term 'tax'. Expression of the term "management" through "the process ..." (which it is) - ambiguous. Moreover, you should pay attention to understanding how management system (set of elements), which at first sight seems more reasonable than the "process ...". The interpretation of the same management as "certain kinds of people ..." "... forms of business" and "part of its administrative management ..." is debatable at all, because they are rather focused on various aspects of the disclosure, but not to focus on its essence. Moreover, as noted in the book "Economics of tax reform," edited by IA Mayburova, YB Ivanov and LL Tarangul, "most local researchers reveal the essence of" management ", using the definition of the word" control " thereby identifying these concepts, which is also a nekore-ktnym because they do not disclose the essence of the concept "[6, p. 47].

Under the tax administration understand "science ..." "... policies", "art ..." "system ..." (set) "process ...", "... the scope of administrative actions", "management activities ...", "process ..." "institu-here ..." but all the definitions of the term "tax administration" have tight relationship with management.

Summarizing the above, we note that the word "management" in English translates to "management" and French - as "administration". Therefore fully support the view IA Mayburova, YB Ivanov and LL Tarangul that the terms "governance" and "management" (as we add and "administration") "are synonymous for etymological and linguistic content and identical content "[6, p. 47]. Therefore, the term 'tax ', " tax management "and" tax administration "should be synonymous in meaning and tra-ktuvatysya a meaningful impact on the process of implementing its functions taxes. And from the above we can see above that currently it is not. There yuchu-can be explained from the standpoint of research scientists of various aspects of implementation of tax administration, but these trends in science in any case should not replace the conceptual nature of the research tax administration.

Equally important is understanding the difference between to management of taxation and tax policy, which includes almost all of the Vienna-scientists understand the activities of the State in the field of taxation.

These interpretations of the term "tax policy" is almost Eden cal content to the term 'tax'

(tsilespryamova-effect on the process of implementing its tax capacity to an increased forgiveness efficiency), but between them is a conceptual difference. To understand it should refer to the essence of the term "politics" and "management".

Mocherny SV economic encyclopedia treats politics as "performance-ness classes, social classes, groups and individuals associated with definition-tion and impact on the structure of the government, the essence (in t. H. Function) and form we state performed its task, as well as relations with other classes, nations, countries to implement their own needs and interests. The core of this activity - rise to power and use it to achieve economic, social, political, legal and other goals and tasks before first classes, social strata and groups "[2, p. 796]. Management is seen as "the impact on the process, facility or system to maintain their stability or translation from one state to another in accordance with the definition of objectives" [2, p. 731].

Therefore, tax policy is an activity groups that by managing taxation seeking to realize their own needs and interests, ie depending on the needs and interests of their tax policies formulated their own tax management objectives that are not always socially useful direction. Therefore, under the tax policies should be understood activity classes, social strata, groups and individuals associated with exposure to tax administration in order to implement their own needs and interests.

Due to the tax administration (its objectives and concept vector control) may determine the needs and interests of implementing tax policy. It should be understood that subject to compliance with tax policy interests of the public interest, taxation management has the ability to be carried out under the full control function of formalization and to make society all its elements (vector objectives state vector, the vector of errors and management concepts). Because the interests of tax policy principle of public utility management, taxation, first, not zdiys-nyuyetsya for full function control, and secondly, not formalized. This allows you to hide the true interests of business tax policy of society and create the conditions for efficient manipulation of tax management.

Thus, tax management, subject to implementation in full control functions, enables the public to determine the efficiency of tax administration and business interests contribu-cle policy.

Conclusions and prospects for further research. Following the completion of the essence of the term 'tax' and study its relationship with terms such as "tax management", "tax administration" and "tax policy" can formulate the following generalization:

1. Under the direction of taxation should understand meaningful impact on the process of implementing their tax functions;
2. The term "tax management", "tax management" and "tax administration" are synonymous in meaning;
3. Tax policy should be seen as an activity classes, co-cial classes, groups and individuals associated with the impact on tax administration in order to implement their own needs and interests;
4. Given that the needs and interests of classes, social classes, groups and individuals are not always socially useful direction, to the people there is urgent need for timely detect them. One of the main tools by which to assess the objectives of tax policy, tax administration is formalizing in the context of the full functions of management.

In further studies should focus on state-form mentation tax administration in the context of the full implementation of management functions and evaluating the effectiveness of the implementation of management influence in the performance of their functions tax in Ukraine.

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## Investment environment and its INFORMATION DISPLAY

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Studied the investment issues to ensure the information environment for investors at all levels of the investment process. The system of the factors that determines the information environment of investment, which generally allows investors a clear focus in what information they need to analyze and evaluate investment attractiveness.

Investments, investment process, information, information analysis environment, investment attractiveness.

One of the key theoretical and methodological and applied problems of modern economic science in Ukraine is the establishment and development of the information environment of investment. Global economic processes objectively changing the information environment of investment activities, there are systemic problems in the structure and ratio of geo-economic weight and role of countries and economies.

Increased information flow in investments as a result of international news agencies have provided new information on the characteristics influence regional and sectoral distribution and dynamics of international investments. Information globalism causes significant asymmetry in the information space, affecting the national interests of each country in investment and innovation, so they require thorough research.

Analysis of recent research and publications. General information aspects of investment activity of great interest of Ukrainian and foreign scientists: A. Appadurayi, A. Zernetskoyi, Il'in, VA Inozemtseva M. Castells, Y. Pakhomov, I. Hemp, R. Robertson, F. Toffler, F. Uebster, E. Saveliev, Vladimir Savchuk, A. Chukhno, A. Shevchuk et al. The essence and nature of information analyzed Wiener, A. Ursula, H. Haken, C. Shannon, J. Schrader and others. Despite the large number of works by both foreign and domestic scholars, complex scientific problems related to the formation and development of the information investment environment remains insufficient according to survey findings.

Successful investment activities through the establishment of a favorable investment climate, that environment, which are investment processes. It is influenced by political, economic, social and other factors that determine the conditions for investment activity in the region and the risk of investment. The parameters for evaluating the investment climate in the country, region, industry and enterprise are the quantitative and qualitative characteristics of their situation and development.

The aim - the reformation of property relations and forms of management to investigate the investment climate of rural-operation companies considering regional differences.

The main material. Investments of farm companies depend on a variety of climatic, social, economic, environmental, and other features of the industry. The most important features are determined by the specifics of the industry, its dependence on the development of agriculture, climatic conditions, government support, investment sources and social

rural infrastructure, economic forces in agriculture - a necessary reproduction of soil fertility and ensure proper functioning of biological organisms, provision of food security and social protection of the rural population.

When the investment is a constant exchange of information between different members of this activity, you have interaction between individual stages of investment. From a practical point of view of information is a factor that reduces the uncertainty of its great importance, because without information can not

process management investment performance-UAH Duration, nights.

Formation of a favorable investment environment the company needs to ensure product competitiveness and improving its quality, restructuring of production, creation of necessary raw materials for the effective functioning of enterprises, solve social and environmental problems, investments necessary to ensure the effective operation of enterprises, their steady state, as they are used for for further expansion and development of production, recovery of fixed assets, improve the technical level of labor, production and environmental performance [2].

Evaluation of the investment environment of the company opens new mo-zhlyvosti diversification for domestic and foreign investors, increases guarantee investments of investors in investment projects. Its level is increased by rapid achievement of consensus between the interests of the subjects of the investment process as a mandatory element in the definition should be the accounting requirements of potential investors, collateral is impor-cially high image evaluation by the company. In choosing a other investee is vital subjective opinion of investor as to whether the object be a means to achieving its goals, and how.

Investment environment state plays a significant role for the potential investor-tion, as investment is made in a particular company, so it just becomes important. That is, for increasing levels of investment necessary to use factors and Reserves improving investment environment of the company.

Financial activity of any enterprise is not possible, without investing that can be and loan ha rakter, the questions of investment attraction is important at any stage of the company, beginning with stage cos-Rennes and its ending liquidation. The company, which uses on-Redeemed investment resources, has a higher fiscal capacity its a nd development and growth opportunities of financial profitability, but there is a significant financial risk and the threat of bankruptcy, which increases during the growth of the share of borrowed funds in the total capital used.

For investment resources company involved in wine meet many characteristics, ie be attractive for investors. Investment attractiveness - not only financial and economic indicators, and the model of quantitative and qualitative indicators - assessments of the environment (political, economic, social, legal) and internal positioning an object in the environment, assessment of its financial and technical capacity that allows to vary the final result.

Analyzing an investment perspective, repeatedly observed absence-ness of information or failure as negative features contemporary invest-ment processes. When all studies indicated that inform tub with someone who has a direct relation to investment, there are many pitfalls. For an investor who is in the early stage of the process, this is for reasons related to the lack of knowledge about the month-tsevi tradition, the specific legislation informal links between business and society.

Easy informational support - no statistics, broken-zhnist sources, lack of transparency - a factor that inhibits Investor tion process. Inadequacy or lack of information about the terms of the investment project and the associated costs and re-results, leads to investment risk, causing the fault-knennya situations result in the loss incurred by the investor or A reduction-tion project performance.

Collision with a variety of risk - a common threat to any investor in a modern market economy. For the most part, vkla-giving their money in the production of certain goods or services, the investor can have complete confidence in the public recognition of this production. In practice, this recognition depends on the successful ACT-involvement of various factors, and thus risk investors profit less than expected or even incur losses.

Thus, research investment risks, identify-ing facto that cause them, and calculate potential losses - these are important pro-problems that need to take into account the modern investor taking groove-shennya on investment in a particular direction or production kome -rtsiynoyi activities. Given the current Ukrainian economy problem inve-stytsiynyh risk is particularly acute because of the instability of the tax

regime, the devaluation of the national currency, low purchasing power of much of the population, so for investors who are dealing with domestic market, especially important to carefully calculate the possible impact of investment risk [3].

All events information and analytical support that accompanied investment should be open for business investment activities. Investors should enjoy equal rights and perform duties in the same volume. Investor involvement possibility of the investment project at any level of the hierarchy, makes the final decision on investment, justifying it on the basis of information available to him.

Thus, the impact of management decisions by investors much is condition and clarity of the information environment created by information structures. The information environment is a set of tools, techniques and methods of traffic information in the E-organizational systems, canals and streams dissemination aimed at achieving investor objectives.

Perfect information environment characterized by information on general organizational and economic potential of the company, its resource support, organizational culture, which should be adequate as required highly dynamic environment, enterprises resistant to different types of risk investment mobility, ie the willingness of firms to strive for the project, economic stability and reasonable marketing strategy.

Analysis of existing information environment shows that it is improved by elimination situation, characterized by the absence of information in whole.

Elimination information "hunger" requires the creation of a system of collection, processing and storage of information on conditions for

investment, on the implementation of new investment projects, the impact of factors external and internal environment to investment-traditional processes of assessment of the tasks in accordance with the plan / the results. Thus, the information environment should create conditions for users timely receive necessary

information that helps stimulate investment, increase its efficiency.

Conclusions and prospects for further research. So the use of the information environment is largely dependent on the analytical component, which, using the available information, assesses the situation, finds reasons for deviations from the desired (also incorporated) parameters are considering options for its decision-making.

The proposed system factors determining investment in general, allows investors clearly

focus is information they need to analyze and evaluate

investment attractiveness. On the other hand, directly to pre-acceptance factors proposed system will help identify their weaknesses and improve investment attractiveness, increasing their competitiveness in attracting investment, both foreign and state.

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## The probability of using the accrual method In the public sector

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The main methods of income, expenses, assets and are obliged in public institutions, their advantages and disadvantages. Studies International experience using accounting methods. Practical recommendations on the implementation of accrual accounting in the public sector.

The public sector; methods of income, expenses, assets and liabilities; method of calculation; cash method, the modified accrual basis of accounting; modified cash basis.

The level of accounting and reporting in the sector of governance affects the management of public finances, since systems of accounting and reporting accumulated information flows and stocks of assets and liabilities, financial which the results of the general government units needed for adoption at-quality and timely management decisions. An important factor pho-rmuvannya information required by the user acting methods of income, expenses, assets and liabilities in budgetary institutions (hereinafter - the method of accounting), therefore requires a detailed design and processing, especially during the accounting reform of the public sector.

Analysis of recent research and publications. An important contribution to the development of theory, methodology, methods and accounting of budgetary institutions made known economists, including S. Aleshin, P. J. Atamas, MG Belov, MT Belukha, VV Burtsev , FF Butynets, LV Hi-zatulina, LA Hutsaylyuk, RT Dzhoha, TI Efimenko, EV Kalyuha, GG Ki-reytsev, S. O . Levytska, VI Lemishevskyy, LG Lovynska, SV Svirko, NI Sushko, IB Stefanyuk, AA Chechulina I. Chumakov, MG Chumachenko and other scientists, but the question of conversion of the accrual remain open.

The aim - to analyze the methods accountant ment accounting in the public sector, to identify their advantages and disadvantages, beat-level practical advice on implementing accrual basis.

The main material. International practice identified four main methods of public sector management accounting - cash, modified cash, modified accrual method and bunk-oscillations (Fig.).

The cash method is simple registration cash flows, belch-tion and cash outflows of assets in cash. At some point one registration cash flow was not due to lack of traceability implementation of the budget on its various hundred-oriented, but the main advantage of the cash method of accounting is its simplicity, accessibility and availability of cash flows. Despite the simplicity of this method, it has many flaws and limitations, in particular subjectivity in determining the time of registration or recognition opera-tion, limited cash flow coverage operations of the current reporting period, limited recording and reporting the use of cash.

The modified cash method provides for holding cash flows, but at the same time, there are estimated public debt and budget loans (credit-ment). Estimated and the calculations that occurs during the execution of budgets Univ. Ongoing analysis revealed that there are assets and liabilities that also affect the liquidity and solvency of the state, particularly to wages in many countries equated to finance the budget deficit. That is, if the state at some point does not pay wages, so it underestimates the deficit, and therefore the costs. Thus, wage arrears is Jae-fracture finance the budget deficit and public debt at the same time. In this case, the state is in debt to their employees or who borrow money from investors, therefore there is a need for evaluation of all assets and liabilities.

The modified accrual basis of accounting used for the valuation of assets and liabilities, whereby revenues are recognized in the period when they are present and determine their size to fund you, taxes, and expenses are recorded when receiving goods (works, services). At some point it became clear that based on the use of tick-tion method fully evaluate the assets and liabilities impossible.

The method of calculation involves an assessment of all obligations of the state, that is not only assets (fixed assets, inventories, etc.), but all intangible assets, all rights owned by the state. This information is important for the government and for investors. This method transactions are recorded or changed the value of assets led.

In Ukraine there are several methods of accounting in the public sector. Thus, accounting for national and local budgets is on a cash basis using the method of bunk-in separate transactions (transactions are recorded in income at the time of the relevant payments and financing transactions Budget jet - at the time of transfer of funds). Accounting for budgetary institutions is on an accrual basis [2].

Commonly used exclusively accrual-tion. Advantages of this method include streamlining the decision-gover ment decisions, improve the quality of asset management and cash Kosh-ter, financial discipline and efficiency of income. In addition, the use of accrual-ne guidance provides for income information from exchange transactions in finan-tions statements of budgetary institutions, namely: "Statement of Financial Position", "Financial Statement", "Statement of cash flows", "Report of changes in net assets / equity. " For information on the cash basis revenue from exchange transactions formed only in the "Statement of cash flows". The advantage of the financial statements of budgetary institutions prepared on an accrual basis, you can get detailed information on the accounting for revenue from exchange transactions with the disclosure of all sources of their shape tub. This allows a full property balance, go to the long-term forecasting and planning budget programs facilitate the comparison of results of budget institutions. Thus, the recognition of revenue on an accrual basis of accounting is the most effective compared to other methods.

Conducting research legal support app-tion of the method of revenue recognition accounting in this state-tional Ukraine indicates virtually no use. Determined chenie these methods (accrual, cash) and explanations on their applica-tion are just some legal documents, including Budget Code, Strategy upgrading accounting der public sector 2007-2015., Regulation of company accountant-sky registration and reporting of state and local budgets in op-ganah State Treasury of Ukraine.

Survey on an accrual basis in different countries show intent to use it, but the implementation is gradual.

As the table shows, the method of calculation introduced gradually. Thus, in 50% of countries he plans, 16.7% of it is used. In Ukraine accrual method is already used by 90%, other 10% is the cash method of accounting in budgetary allocations.

Thus, taking into account the benefits accrual of cash, its implementation in Ukraine is appropriate, but the transition to accrual method - a long and laborious process that requires a clear legislative mentuvannya-tained. For this reason, the accounting reform should take place in stages, using intermediate options. Also note that the transition to a new accounting system must take place in the context of reforms in public administration. In addition, the transition to accrual method entails complications process accounting. It is also possible element of subjectivity approach when making certain decisions, such as where the question of determining the calculation of income.

For the gradual transition of Ukraine to use accrual accounting and determination of the timing of recognition of income should include changes in legal acts, namely the Budget Code of Ukraine, the Law "On Accounting and Financial Reporting in Ukraine", NP (S) BODS 124 "Income". They proposed to determine the method of income budget entities listed in the Glossary of Terms IPSAS. To do this in the Budget Code of Ukraine should be noted budgeting method and the method of determining the income budget institutions. The Law "On Accounting and Financial Reporting" and NP (S) BODS 124 "Income" under the accrual method is proposed to realize the recognition of all transactions at the time of their occurrence and the write-off of assets in proportion to costs throughout the useful life; under the cash method - recognition of transactions based on cash flow.

Thus, the gradual transition of Ukraine to use accrual will enable reconcile budgetary classification of

KSDF-2001, to create conditions for the implementation of the integrated budget classification YEPR, provide an assessment of the financial result of the general government, reorient budgets to achieve the final results.

Conclusions and prospects for further research. Thus, reforms in the public sector is associated with significant changes in accounting principles and methods elaborated in accounting methods still self-supporting enterprises and budgetary institutions of intent to form a complete and understandable financial information to them. Studies have shown that the process FASHION & rnizatsiyi accounting in the country provides a gradual transition to the use of accrual basis, the implementation of which is made possible by making appropriate changes to the legal provision that will assess the real economic situation in the country.

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Theoretical and legal basis of accounting transactions  
EXCHANGE in the Information Society

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The theoretical basis of exchange transactions under different currents of economic theory. The basic problems that may arise during the exchange transactions in a globalized information environment. Globalization, transaction, exchange, registration, ownership.

In the twentieth century, gaining rapid trend towards convergence of countries and peoples, creating a single economic space and information ma sshtabi planet, leading to the exchange of information and technology. This development process is called globalization, which now covers all areas of human activity - science, economics, medicine and so on.

The development of globalization the world has its positive and negative sides. Industrialized countries that have had to take on the trend of development in the common interest of mankind, have proposed a new ideology of globalism that does not include the historical development of different countries, traditions and national characteristics [7]. Each country is interested in the development of active and economic activity has to accept the conditions of globalization. Main Teri Cree-economic development often acts as a profit-and zme nshennya influence of the state. In such circumstances, complicated transactions of exchange, especially in agriculture Ukraine.

Analysis of recent research and publications. Study on globalization of economic activities, development of new facilities and methods of accounting science-gies in the comprehensive development of economic theory involved Professor G. Kireytsev. Much attention of financial gain national science and practice of Soviet and Russian schools pays accounting professor FF Butynets. While economic play and conduct transactions on-exchange company knows transaction costs. Research questions and methodology of accounting transaction costs devoted to the works of VS Litvinenko, IB Sadovska, JM Juszcak.

But research remains relevant exchange transactions

Information globalized society with a detailed mapping of the results of its implementation in accounting.

The aim - to highlight aspects of metabolism in eco-chniy theory to help trace the basis of the exchange transaction.

The main material. Eugen von Böhm-Bawerk specifies that when an exchange transaction has an objective of no-mediocre profits and identifies three basic rules that will use the exchange participant:

- Enter into a transaction exchange only if benefit (ie, the benefit received in exchange, has more utility than that of which-given);
- Aims to make a deal with a larger benefit for himself;
- Better make a deal with a smaller benefit than general denial-vatsya of exchange [2, p. 176].

Institutionalists argued that for completeness and accuracy paintings of economic development economists required to study various aspects of human activity, almost everything that affects economic activity. The representatives of this trend were Veblen, John. Commons, William Mitchell. They opposed the neoclassical doctrine of self-regulation of the market economy and insisted on the need to expand various forms of state regulation, largely on social programs.

Friedrich von Hayek is one of the scientists who in the twentieth century. ISG did shennya economics research interests due to the displacement of the issues of production, distribution, exchange and consumption of goods towards the problems of distribution, processing and market research information. Hayek examines the doctrine of spontaneous market order, for which introduces the

concept of "katallaktyka." The market appears and is formed by the interaction of people forming Names-daughters and rules of conduct. Different traditions, structures, institutions and other computer-market order of compliance occurred gradually under the influence of different ways in behavior. People produce useful goods, provide services to others with whom they do not know, do not know about their needs, motives and sources of their income. "All this is made possible by the fact that, subject to certain rules of conduct, we vpyuyemosya a huge system of institutions and traditions, economic, legal, ethical. We never created them, and we had never understood ... "[6, p. 29]. In the late 1950's. Institutionalism increased influence in the social-but-economics, which was associated with the scientific and technological revolution (STR) and its effects on the economy, the changing role of the state. It developed the theory of industrial, post-industrial and information society. In 1960. American economist John Kenneth Galbraith dis-vynuv concept of industrial society, according to which the economy consists of two parts: the corporations that are developing rapidly in technical-Term Plan, with large and complex capital structure management; thousand smallholders [3, p. 31]. In terms of industrial society, constantly progressing development of technology and production technology decreases the reliability of uninterrupted operation of the business without loss. All changes lead to research buying habits for the future. Planning of the company is an essential factor reducing uncertainty-bal- ance market.

James Galbraith. K. argued that the state should manage the economy. The state should protect the environment, limit the use of natural resources in developed areas too technocratic groups reorientation of state for maintenance sous-spilstva [3, p. 269].

Proceedings in the 1970-1980 biennium. Devoted to the problems of post-industrial society, in which more cautious and less optimistic estimated in-STD consequences. With the expansion of production capacity constantly progress, scientific progress yuchym actively changing the exchange process and general economic relations, social traditions. In the post-industrial society replaced barter higher form of exchange of services, among which are labor services and information services.

In the last quarter of the twentieth century. industrialized countries have entered a new stage of development - the stage of the information society, which as dis-engages in the development of a new system of social life, leading to the tran-sformatsiyi modern cultures and socio-cultural systems. Theory info rmatsiynoho society developed Bell, A. Toffler, P. Drucker (USA), Y. Masuda (Japan) [4].

E. Masuda says that the information revolution will lead suspi-tional changes of this magnitude that will cause the transformation of modern systems, we are a new type of human society. E. Toffler says the Information Society that lack of time requires extraordinary reaction speed and accuracy that is, the ability to focus on strategic directions tehnovyrobnystv changes, ie the transition from cars and transportation network to information and communication network (phone-PC ' TV s memory) as the nervous system of a new civilization.

In the late twentieth century. gaining of new institutional theory (neoinsty-tutsionalizm). The representatives of this trend believe American economists Ronald Coase, Douglass North and Oliver Viliyamsona. Final-exactly went into oblivion times when economists can afford det-flax analyze the behavior of two individuals who traded on the edge of the forest nuts for berries, and still be considered a full analysis of the exchange. The process requires research contracts in the form in which it exists in the real world.

Status in society is determined by ownership, the basic processes of interaction are not associated with the exchange of goods and of alienation and appropriation of property rights transfer (exchange) the costs and benefits of the use and ownership of this or that good. This process takes place off-exchange via transaction. Transaction - is institutional and operational tools streamline the exchange of rights, freedoms and obligations. In exchange transaction should understand the transfer of property rights and freedoms in exchange of goods between entities. In today's world trade rights and obligations

(various options, futures, notes, lending money, etc.) In its trade exchanges than real values. Develop a global society, primarily through the total use of information and communication technologies in all areas of nation-tion of radically changing not only the economic, social and spiritual sphere, but also affects the organization of accounting and control of business activities, the use of financial info rmatsiyi state and society, the formation of which is in each country, taking into account the traditions and culture of the people [1, p. 23].

In an environment of economic development and functioning of the state-podaryuvannya accounting transactions exchange acquires new qualitative characteristics, namely:

- 1) there are new items accounting supervision, which laid the basis for intellectual and information resources - information, human, intellectual capital;
- 2) there are various types of risks associated with difficulties in finding buyers and suppliers shortfall complete information about contra-Ghent;
- 3) complicated the process of concluding and compliance with contract terms because of the large dispersion of producers and channels nenalahodzhenyh agricultural producers;
- 4) changing and expanding range of users of accounting information is handled, there is an acute problem in the reliability of financial information, its reliability;
- 5) there are new approaches to accounting due to significant changes in the size and location of the enterprises in the world.

Conclusions and prospects for further research. Economics before becoming global, should be developed locally [5]. The state has a policy of maintaining agro of producing for the development of this sector. Exchange transactions Showing results for decision making under Global-zovanoho information environment requires timely and quality processing. The required information for management should provide bookkeeping, accounting lterskyy in need of clarification:

- In order to approve the accounting policy for cost and nature of the organization and exchange of transactions of a particular company;

- In terms of Accounts (Class 8 and 9) on Correct tion display each transaction exchange.

Accounting should reflect the new accounting objects, which indicate changes in economic theory. Due to accounting, economic agents are an important resource that pro-pechuye survival in a highly competitive national and SRI-world market.

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## Benefit INTERNATIONAL DOMESTIC AND APPROACH

OG Obmok assistant

The comparative analysis of the methodological basis of formation of accounting information on employee benefits, defined by the National and the International Accounting Standards Public Sector Accounting "Employee Benefits".

International Accounting Standard in the public sector employee benefits, compensation, benefits during release, current employee benefits.

Current economic conditions, caused by globalization processes, orient Ukraine move chosen by integrating into the world community. Ukraine's economy needs to expand and improve links with international markets, foreign capital inflows. For foreign investors important objective and reliable information about the financial condition of the organization with which they plan to work, but such information is not always clear-earth foreign partners. Because of the various economic and social factors Me-Toda accounting and financial information companies display different countries have their own peculiarities and differences that create barriers to nalaho-tion of economic relations. Relentless process of global integration requires modernization and standardization of accounting that provides information and understanding is essential to the success of the economy.

Modernization, the transition to a unified methodological principles, standards of accounting in Ukraine is carried out in the context of adaptation of International Accounting Standards. International standards define the generally recognized rules of formation and displaying the information of financial transactions and economic facts in accounting and reporting. For budgetary organizations developed international standards that take into account the specifics of the state sector. The main feature of budgetary institutions are functioning with funding from the state budget, which accounts for the largest share of labor. This article expenditures for public sector organizations are protected. Accounting of wages in the public sector has flaws, resulting in the issue of the relevance of research elaboration of methods of calculation of wages in the context of international accounting standards in the public sector.

Analysis of recent research and publications. The modernization and standardization of accounting in the public sector discussed in his writings S. Levitsky, V. Snowstorm, N. Sushko, O. Shun, A. Farion. Immediately the accounting for employee benefits in terms of its accordion-tion with international practice studied C. Goals, I. Zhyhley, T. Miller, S. Svirko and others. However, despite considerable research still many unresolved issues that require further consideration.

The aim - to examine new approaches keeping wages contained in NAS 132, taking into account international experience.

The main material. One of the components of total costs, carried out in public institutions is labor costs. Finance-tion expenditures for salaries of state employees will carry out etsya within the appropriations provided an estimate of the institution. Foundation for-wage workers staffing is planned and carried at cost economic classification code 2100 "Wages and payroll taxes" [1, 3]. Basic legal principles regulate the wages laid down in the Constitution of Ukraine, the Law of Ukraine "On remuneration" Labour Code of Ukraine, sectoral agreements and other regulations.

To ensure the implementation of the Strategy modernization of accounting in the public sector for 2007-2015, which foresees the implementation of pre-improvement methodology and transition to common methodological principles of accounting and reporting, and creating a unified organizational and information support accounting was developed and introduced NSBODS 132 [5]. Any country in the

world can use the principles and methods of accounting by IPSAS 25, in the form in which it was developed by the International Federation of Accountants, and can develop based on the International Standard adapted their national accounting system. Use of international standards, without the introduction of the National ensure a reduction of time and finance the development and examination standards, but completely ignores the features and benefits of a national system of accounting and reporting in the public sector of the country. Therefore, Ukraine has gone by developing their own standards based on international experience.

NSBODS 132 "Employee Benefits" (the National Standard) is based on IPSAS 25, "Employee Benefits" (the International standard) is much lower in volume. It found no reflection of some issues covered in the international standard, because they are not inherent in the national accounting. The goal of each state, such standards - disclosure order formation in accounting for employee benefits information and display it reported [2, 6]. Standards differ not only in size and structure.

Unlike national provisions in scope to international standards is cost accounting for pension plans, with significant emphasis on defined benefit plans with. These types of payments can not be applied in the public sector of Ukraine, therefore NSBODS 132 "Employee Benefits" are not considered payment after work - separation of defined contribution plans, defined benefit plans and more.

It is necessary to emphasize that NSBODS 132 "Payments Jobs nicks" are not determining the basic concept of "employee benefits", defines the categories not included in employee benefits, which is a big disadvantage, because these concepts are not found in any normative document which regulates wages in Ukraine. The standard requires coordination with existing regulatory acts in the context of the terminology and classification of payments.

Conclusions and prospects for further research. International accounting standards in the public sector are optional, as are recommendations for implementation. They do not regulate the technology and accounting methods that have been and will be different in different countries. Developed national standard "Employee Benefits" establishes methodological principles of formation of accounting information on payment (in cash and in-kind) for work performed workers, and disclosure in the financial statements. Reveal the content and components of employee benefits, defines classification payment that meets international practice. Implementation of this standard can not be considered the final step in reforming accounting, because it requires compliance with applicable laws and regulations to regulate wages.

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## INTERNAL AUDIT IN THE ECONOMIC SECURITY ENTERPRISE

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The expediency of creation of the internal audit in enterprises and the role of audit in the system of economic safety-enterprises.

Audit, internal audit, control activities, economic security.

The current accounting system fully meets the growing needs of management. Financial reporting information allows us to give only-shaping overall migra- assessment of the financial condition of the company and can not be used to justify management decisions. In modern terms radical reform of ownership, organizational and economic barriers-retvoren the leadership of enterprises is necessary to the forecast-dosing, risk assessment and the establishment of an effective management system. Internal audit in modern conditions play an important role in the reach-ment both strategic and operational objectives aimed at improving competitiveness and effective management.

Analysis of recent research and publications. The issue of research problems of internal audit engaged both domestic and landmark-scientists, namely T. Kamensky, D. Koblyanska, V. Boboshko, L. Lishchynska, K. Kotsyubynska, V. Nemchenko, F. Butynets, V. Homutenko, A. Homutenko, R. Quiver, A. Semenets, A. Smetanko, S. Gubskiy, M. Goloshchapov, V. Burtsyeva, A. Filozop and others. However, many aspects of the problem, need further in-depth research, including eco-nomic essence of the concept of "internal audit", its goals, objectives and role in economic security.

The aim - to define the features of internal audit in enterprises and justify its role in the system of economic security.

The main material. The main purpose of internal audit is to search for ways to improve the effectiveness of the company and its business units. Internal audit should serve as a diagnostic tool in the management of business enterprises.

According to domestic and foreign scientists [2-4], the main purpose of internal audit are:

- 1) improve the organization and management of production, identification and mobilization of reserves its growth;
- 2) improvement of the enterprise;
- 3) loss prevention resources and make the necessary changes in se-redyni company;
- 4) help management personnel in improving performance of its functions;
- 5) ensure that the needs of governments in providing control information on various issues;
- 6) diagnostic problem of economic security and identifying possible reydsikavosti company.

The functional components of economic security include the following: intellectual, human, financial, technical, technological, regulatory, environmental, information, power, etc. They are important factors in the system of economic security. Effective management can ensure the stability of the pre-acceptance and an acceptable level of profitability of the enterprise. Such effective management can only be achieved on the basis of accurate and timely information enterprise accounting system. One controls the company, which allows to increase the probability of accounting information is the internal audit at. The nature of the audit procedure and its implementation will vary depending on the components of economic security, the subject of the relevant audit.

Countries with developed market economies have shown that in order to conduct a review, you must create a special internal audit function which workers must thoroughly know the specifics of its organizational and economic structure, governance structures, objects control matters that should be

covered during Perevi rock understanding of techniques and methods of inspection, familiar legislative and normative acts, to be able to process materials inspection, identify ways to prevent and eliminate deficiencies and losses, reserves the effectiveness of all types of business, to protect the legitimate interests of the owners in the courts [6].

Using the internal audit system of economic safety-enterprise's will provide and increase the level of accuracy of the accounting and financial information company, the operational control over all industrial and economic activities of the enterprise. The response rate for the internal audit of economic security is only an internal management tool. So, to conduct internal audits fundamentally different directions, there is a need for expertise in different skills and areas. The need for internal audit can be based on the approved schedule or a time, but for a one-time estimation problem in finding professionals able to conduct such audits within the company. In the case of recurrent audit such problem exists because the audit department can function on a permanent basis. It should be noted that the practical benefits of the establishment of the internal audit for each individual enterprise will vary. Creation of Internal Audit in small businesses will not bring much benefit for this procedure is quite expensive (because of the need to have some kind of special experts). We consider it appropriate for medium and large enterprises svoryuvaty internal audit service which can give a significant boost in system vdosko-ment to ensure economic security.

According to L. Budovych internal audit economic security pre-acceptance is an effective tool not only economic security assessment and risk management and the company as a whole. Threaten the economic security of the enterprise means the protection of economic, social and information of interest. Therefore, the internal audit economic security becomes a tool of economic management [1]. We agree with A. Filozop [7] that all data collected during the re-inspection, it is necessary to make records in the process of responsible fromthem procedures. Based on these documents, the auditor forms a conclusion by re-checking results. During the implementation of each phase of the internal Audit Univ should be working documents as the basis for the auditor's report is made, which is the result of people involved in this ne-revirtsi. Check each step outlined in the internal audit program, must be accompanied by documentation of the results.

Despite the fact that Ukrainian enterprises are other control structures (audit committee), internal audit is one of the most reliable ways to control the state of the account and the efficiency of the system of internal control in the company and can influence decisions on follow-up institution, its development, error correction and elimination of problems, accounting or production activities. Internal auditors also carried out similar work, but there are significant differences between internal audit and control and revision robo-th. During the development of a strategic plan for a year or a few years ahead of Internal Auditors defines first-ri main areas comprised the company and then allocate resources and time experts so that the most risky areas of activity were tested first. Experts control and audit departments in developing a plan inspections usually do not take into account the risks of the enterprise.

The second significant difference between internal audit and audit service - appropriate test methods. Check-audit services are mainly based on accounting data and financial statements of source documents, but they do not use in their work methods that are a necessary part of the internal audit, for example, the study of industrial processes, building orhanohram, conducting surveys and interviews' S with employees and ke-supervisor of forces to a thorough examination of the problem.

Today in Ukraine there is no single methodology for the establishment of the internal audit at the organization and its work, as is often the existence of internal audit at inefficient. To improve the quality and effectiveness of internal audit at pre-acceptance, a more precise regulation of its powers and the role of the internal audit in real life enterprise.

Conclusions and prospects for further research. Thus, the main problem areas of internal audit in

Ukraine include primarily the lack of normative and methodological support, leading to a lack of understanding of the principles, practices, methodologies and procedures of internal audit, lack of internal developments regarding the organization and methodology of internal audit at.

Using internal audit, we get an opportunity to increase the effectiveness of the system of economic security. When first launched the internal audit in the enterprise must dis-roblyaty internal audit regulations, which specify methodical, documentary and organizational requirements for audit.

If necessary teaching materials, the regulatory framework, internal audit standards and standard forms of documents audit organization of internal audit at will allow on-bezpechyty effective functioning, stability and appropriate agreed targets enterprise development in a competitive market, and maintain productive use resources and potential ent-tion, promptly identify and mitigate commercial, financial and other ri-zyky in enterprise management, to form an adequate modern business environment that is constantly changing, system information pro-BAKING all levels of government to allow to react instantly to changes in internal and environment and timely adapt operation of the business to these changes.

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Theoretical Foundations FORMATION  
Information-analytical SERVICE MANAGEMENT

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The theoretical foundations of information and analytic services as a synthesis of philosophical theories - reflection, learning and development. It was observed that the low performance management solutions is also linked to the lack of personal responsibility for the formation of management information. The basic directions of improvement of information support management activities.

Information-analytical services, mapping theory, epistemology, theory development, quality of information, from personal-responsibility.

Management - a complex intellectual and creative process explain the nature, dynamics and potential of the managed object to bring it to the desired position. Management is essentially an exchange of information between the object management and control system, so only the presence information to be objective, accurate, clear, complete, and useful - a precondition for acceptance / corrections management solutions.

The main sources of information used for decision-making is a statistical observation, accounting and various extra-Blick data describing the market and climatic conditions, no-rmatyvno and legal environment, political stability, investment climate and so on. Research has established that the low performance management solutions often associated with delayed providing information of persons who make decisions, poor quality data you-korystovuyutsya, ignoring requests for specific members as inside-shnih and external. There are many causes of unsatisfactory provision of the necessary information, but is not a major lack of personal responsibility for the preparation and submission of its users, so recently scientists and practice more attention is paid to the change organization of training and provision of management information by creation of information and analytic services.

Analysis of basic research and publications. Service (Eng. Service) describes the provision of services, in different areas of daily life [1], that it is some kind of activity, which ensured the success of management influence [2]. Also noteworthy is the opinion of some experts in the field of services that focus not on the description of actions, and the impressions of the service. Yes, John. Shoul defines service as Buyer impression that he thinks of us as a happy, satisfied and loyal buyer wants to come yet [3]. Therefore, it is necessary to organize

information provision users to their requests were satisfied best.

The aim - to reveal the essence and justify the value of information and analytical services to improve the quality of management groove-making that are adopted.

The main material. Information-analytical services should be seen as a triad consisting of information, analytics and services whose mission using available information to identify the causes of unwanted process / situation and synthesizing results ana-lytic assessment, determine appropriate directions and solve the problem in the most appropriate form convey the possible management solutions to users, that is a high-quality service. Information Analysis service - a multifaceted concept. It can be seen as a separate integrity that is influenced by many filosofs-cal theories, the main ones are the theory of reflection, learning and development. These theories do not contradict each other, but complement each other, developing a variety of quantitative and qualitative characteristics associated with a particular part of the management process. This is more efficient information-analytical service for the synthesis of these theories (Fig.).

Display of economic phenomena, processes, management is provided by monitoring, ie continuous

tracking them for the revelation of their compliance with the desired result. This is achieved by counting, accounting and use pozaoblikovyh market data, its environment, capacity, monopolization, prospects of socio-political situation of the country, social demohra-fichnyy status, environmental issues, etc., but the traditional accounting information is not sufficient to comprehensive assessment of the managed object, because during its formation is observed following disadvantages:

- Do not coincide in time real economic processes and their Customer registration tu-dobrazhennya, so we can timely management decisions influence;
- Entropy and asymmetry of information to make informed management decisions, as many of such information, particularly about the market, social, environmental and soil and climatic conditions are not always amenable to monitoring and does not appear in the current accounting system;
- Non-functional capabilities systematic study of phenomena, processes and situations are overlooked because many rank-workers who change their form
- Ignoring the possible prospects of managed objects;
- Lack of personalization of formation and timely co-user and the information required and so on.

The evolution of accounting information in the management confirms its shortcomings, which to some extent can be eliminated by using the possibilities of the theory of knowledge, mainly based on analytical control functions that the least developed as scientists in management, it is usually not released. Although they do not deny that analytical understanding phenomena, processes and situations is crucial for the objective of accounting, planning and proper organization of production and skilled leadership analyzed phenomena, processes situa-tions. High cognitive analytic functions confirms the fact that it was included in the scope of his interests different economic subjects, including audit, control, management accounting, controlling, marketing, consulting, fi nancial-management. The implementation of the theory of knowledge provides in-depth stud-tion facility, processes, situations due to study the effect of variety to them, factors that cause them. For deterministic functional communication research methods are index analysis, chain substitutions tricks differences (absolute and relative), integral, etc., and for stohas-Atlantic communication factor - analytic group, correlation and regression analysis, analysis of variance, principal components method , turn-factor analysis. It makes use of the latest techniques to reveal in-hovani (latent) root causes that explain the relationship between them and the factor-effective features, allowing their content interp-retuvaty use and management. Thus, synthesizing information that shows the status and dynamics of phenomena, processes, situations and the results obtained using different methods of learning, it is possible to assess versatile as a condition to make informed management decisions focused on the development of the desired object of knowledge.

Thus, the criterion of proper reflection and deep knowledge of processes,, situation is the successful development of controlled object, which provides etsya balance of all system elements (conditions, resources technolo gies-) achieved during synthesis, that development can be considered as riznostsenarnoho management information model of the managed object.

Note that some combination of theories leads to the emergence of a new quality-those management information. Thus, the synthesis of theory and knowledge mapping information describes the complex, which has features of management accounting. The combination of theories of learning and development extends to information management capabilities of controlling and theory of forms and displays information for strategic management (strategic account) as registration, summarizing and providing the data needed to make strategic management decisions managers of business units. Thus, the effectiveness of management activities will depend on how much will ensure timely, complete and accurate reflection of real events, facts, processes, how deep knowledge of pattern formation, which is a prerequisite for reliable predictions of the controlled object. Under these conditions formed service provider function managers need information and

intellectual and creative interpretation. However, experience shows that often the subjects that are designed to create the proper environment for information management does not always refer to this responsibility. The reason for this is the lack of personal responsibility for the preparation of timely, objective and adequate information to make / correction government decisions, reducing the effectiveness of management activities.

Conclusions and prospects for further research. To improve performance management impact on the functioning of the managed object and its purposeful change is necessary to ensure a species-brazhennya that would fully and objectively to describe the status and dynamics of the control object and enabled them to assess the quality and timely justify the desired direction transformation . Quality information for decision-making is reduced due to the lack of personal responsibility entities that collect, verify and prepare for the transfer of the necessary information managers. To eliminate this should provide a job description which, in what terms and in what form preparing this particular officer and she is responsible for delays in the preparation and poor quality of management information. Thus, the essence of information and analytical services manifested through pi-dvyschennya management efficiency by improving display depth understanding, reasonable prediction of kerova-foot facility management and increasing accountability of officials for the preparation of management information. Implementation of this approach makes it possible to increase the validity of the goals and directions of the controlled object; choice and make the most optimal management decisions; evaluate the software and create conditions for the most rational use of resources; promptly identify problem situations and justification-aside solely for corrective management decisions; organize a brand new monitoring system that provides an objective record of economic and financial, social and environmental events and made it possible to promptly identify and assess the root causes changes in the parameters of the controlled object, which is a prerequisite successful implementation endorse management decisions.

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## INNOVATIVE MARKET OPERATION MODEL

### Knowledge and Information

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The model on which markets function inno-traditional knowledge and information. Be major participants explored infrastructure segments analyzed innovative knowledge and information. Innovation, knowledge, information, education, science, counseling, market.

Development and production of new products and services is priority strategies of domestic firms, corporations, academic institutions and educational institutions, as it defines all other areas of their development. Foreign experience strongly suggests that continuity is an innovative under-performs a very important function in the economies of developed countries, but Ukraine has a critical situation as the formation you-proliferation and use of educational and scientific products - intelektua-lnyh achievements, providing them with legal protection konkurentospromo-zhnosti and security developments in the promotion of the market and the development and maintenance of scientific capacity - human resources, logistics and management.

Research scientific and educational potential showed that integral radio-Ukrainian Education and Science in the market environment did not occur dos tatno and development of innovation and investment processes prevents him-readiness scientists and research institutions to market conditions, onuvannya function. So important is the awareness of the urgency of the problem of integration of education, research and extension in a single system innovation marketplace where co-zhna component performs its inherent function, and together they create a single integrated system, which provided the interests of all participants as an innovative market and the state and society general.

Analysis of basic research and publications. The problems of market functioning, innovative knowledge and information devoted to the work of leading domestic and foreign scientists - SA Volodin [2] VM Heyets [3] TP locally-Dubinyuk [5], MF Kropyvko [4], Paton [1], Stanley R. Johnson [5], Van den Ban AW [7] and others.

The aim - to identify the main actors, explore infrastructure, analyze market segments and innovative knowledge Information and justify the model in which it must operate.

The main material. As a result, critical analysis li-teraturnyh sources of information and statistical data we prysh-ly concluded that the agro-industrial sector of Ukraine no less than others in need of transformation and innovation system and the introduction of innovative knowledge and information. However, in the agricultural sector, there are certain features that should be considered during the development of innovative models of market knowledge and information.

Unlike most other industries and fields, in agriculture the creation of a full market research output is, firstly, to provide commodity status of intellectual products, and secondly, the activation and prompting scientists and educators to work on market principles . Feature of market research and educational innovation is that it must reconcile the interests of the parties that Prince povoy differ from each other and go on interaction in the context of on-lytic will state [2].

On the one hand, scientists can not afford to ignore the needs of business, because they have no other opportunity to receive adequate means for their follow-up, the other - most of the business is not required, and products that produces science, including information on these or other natural phenomena or society, but he knows that it is with the help-ment of innovative information can be

created foundations to meet achieved competitive advantage and profit.

A complete market research and educational innovation must include all the mechanisms that allow to reconcile these differences and allow both sides to get what they desire [2]. To ensure effective transition to innovative methods of agrarian production Ukraine has a powerful educational and scientific potential in agriculture: the branched network of research and educational organizations agricultural profile, able to solve today's complex scientific and technical problems of development, agricultural production, but for Agricultural you -robnyka are more pressing priorities than the development of high technology products through interaction with scientists [3]. The problem lies, first, in the absence of commodity information about innovative research and development, resources and skills to innovate in their own economic activities, and secondly, in incompatibility, a manufacturer that currently offers education and science.

Transforming the results of research and education, that is, scientific and educational products, and giving her consumer characteristics in order to enable it to be used by the end user, take-governmental scientific support structures - advisory services, but their activity today is not effective because not in their symbiosis of Education and Science in distributing innovative knowledge, information and technology and market conditions are not established for this activity.

Market innovation can be defined as a system of economic forms and mechanisms related to innovation in business, the terms and place of sale innovations designed to ensure a stable relationship between production and consumption of innovative products, to form the optimal structure of the innovation process, conditions for selecting alternative -natyvnoho alternative resource allocation.

The innovative businesses, as well as any other activity entailing ne-availability of appropriate infrastructure, whose mission - OJEC-cheats range of services for the development and implementation of innovative products. Innovation infrastructure is a set of businesses, organizations, institutions, associations, associations of any form of property that promote over-securing innovation (science parks, subdivisions scientific consulting business, departments provayding innovative, self-supporting units, etc.). Infrastructure market innovation should include basic structural elements aimed at enabling effective

formation and functioning of the market mechanism, namely research, information and communication, financial, credit, organizational-traditional, technical, legal support and so on.

The market innovative knowledge and information both sides, as dutsent-information products and its consumer need an organized and orderly system of knowledge-based market environment as a basic scientific innovation process.

International experience shows that direct links between education, research institutions and direct consumers of scientific and technical production can not ensure its effective application. The only alternatives-tyvoyu direct connection is the establishment and effective functioning of the intermediate-structures (scientific consulting and advisory services) to be-Routier, Aude on the task of supporting the process of harmonization of conflict.

Science, education and counseling to market innovative knowledge and infor-mation pursue somewhat different economic interests. In essence, to radnytstvo - public and social phenomenon aimed primarily at meeting the needs of rural and agricultural-varovyrobnykiv it. And educational and scientific activities are not effective if they do not receive money for their innovation produced knowledge and information. Thus, the market dissemination of information and knowledge to function another subject - scientific consulting services that represent the economic interests of researchers and educators.

In this model, the principle of division of labor is saved - scientists gain new knowledge and develop new technologies and products and science-consulting-term organizing process of promoting new products to market, vklyu chenie intangible assets in the system of commodity-money relations and equitable distribution of profits. Extension, in turn, representing rural and agricultural producers will promote

scientific progress in practice.

This effective interaction between all participants determines the feedback system - a priority of educational and research institutions - together with the results of marketing analysis and long-term and medium-term forecasts for the industry that will provide advisory services. Agricultural producers, there are certain players operating taking into account possible changes in market conditions reflect new scientific developments and scientific consulting - use these changes to ensure higher profits considering

the interests of all participants in the innovation process.

Given the above proposals to ensure the effective functioning of the market of innovative knowledge and information, including its segmentation, can present a recommended model of market knowledge and dissemination of agricultural information using the potential of agricultural science education and extension.

With the model follows the principle of effective market innovative products: the scientific field for maximum effect innovation in the relevant sector of the economy; educational sphere provides widespread innovative knowledge and information of general nature through educational programs and training; Advisory report provides a broader scope of expertise and information directly to those who need it. This system should work as a single, integrated set of market innovation infrastructure that provides order and implementation of scientific and educational research.

Conclusions and prospects for further research. The proposed model market innovative knowledge and information first, pro-holders, the most effective exercise science, technology and innovation, secondly, will help create the necessary conditions for restructuring of relations "science-production", provides easy-way and organizing process promotion of scientific innovations to market, and thereby promote and strengthen the competitiveness of the national innovative products on their own and international markets.

Thus, the development of adequate market knowledge and innovative information - one of the necessary preconditions to the next stage of development of agriculture Ukraine and solving strategic challenges set priorities in agricultural policy, implemented an innovative mechanism would.

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## ACCOUNTING TRAFFIC FLOWS single fee for obligatory state social insurance

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We consider the reform of public social insurance mechanisms, including charges and spatly single social contribution tion. Studied its order entry, distribution and efficiency-tive use, and provided suggestions for the calculation of sotkovyh-rates.

Management accounting, cash single social tax, registration accounts arrears.

Reforming Social Security plays an important role in national economic development of Ukraine. In terms of administrative reforms Ukraine, of compulsory tion of social security, including pension system 08.07.2010 p., Adopted the Law № 2464-VI «On the collection and accounting of a single fee for on-halnoobov'yazkove State Insurance "establishing no-RMI and rate of the single social tax (the Single Contribution) [1].

Analysis of recent research and publications. Research problems and prospects of implementation, optimization and calculation mechanism spatly Single Contribution in Ukraine dedicated work of local scientists as LB Barannik, FF Butynets, NM Vnukovo, N. K., L. Lovina -tion, T. Maslennikov, SV Svirko, NI Sushko, MP Shavaryna, NV Shamanic, George S. et al., but some aspects of the application and Administration of a single social contributions are nedosta-tno disclosed and justified, but need further stud-tion.

The aim - to examine specific aspects of Single Contribution and give a critical assessment on the order entry, allocation and efficient use of resources; analyze the dynamics and volume distribution by type of compulsory state social insurance and to make proposals for simplifying the calculation of rates.

The main material. Today the process of administrative reforms and accounting continues, confirmed, agrees permanent by editing the legislation and regulations governing state policy in the field of accounting.

Insertion of the Law of Ukraine "On the collection and accounting of a single fee for obligatory state social insurance" made to improve and simplify the calculation of taxable state insurance fund, increase financial income and thus reduce costs. According to this law, Single Contribution - con consolidated premium, which the collection system gener-lnoobov'yazkovoho state social insurance mandatory on a regular basis to ensure protection in cases provided by law, the rights of the insured persons and their families to receive insurance benefits (services) for current types of general noobov'yazkovoho state social insurance.

By 2010 and the enactment premiums for each fund-halnoobov'yazkovoho state social insurance accrued and paid separately. With the introduction of the Single Contribution paid by the funds accumulated in one account, which is then debiting and distribution among funds that greatly simplifies the payment of premiums.

To ensure the effectiveness of collecting social contributions, functions of administration Single Contribution focused in the Pension Fund of Ukraine, namely single fee payer; ensure the collection and accounting of insurance funds; check the completeness and timeliness of payment; the State Register of compulsory state social insurance. But with the adoption of the Presidential Decree of 18.03.2013 p. № 141 "On approval of the Ministry to the moves and fees Ukraine" and the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine in connection with the administrative re-form" of 04.07.2013 № 406-VII had settled the issue of the transfer functions of administration of a single fee for obligatory state social insurance revenues and fees to the Ministry of Ukraine. Ministry is the main executive body that carries out state tax and customs policy, the main body of the central executive authority on the administration of a single payment. Instead, authorities PFCs continue to administer a

single contribution to the completion of the procedures for the administration, accounting function is insured, analysis and forecasting of revenues from the Single Contribution payment and interchange information with government agencies and directly with the Ministry of income and fees Ukraine.

Analyzing the data, we can conclude that in general dis-division of funds is the same percentage that corresponds to the legislative norms lenym Set-distribution of revenues between funds [1], there has been a slight increase in the amounts expressed in monetary terms (2012), which is natural, including periodic increases in the amount of the minimum wage. We believe that in order to simplify accounting calculation, payment and allocation advisable to round interest rates funds decimal digits.

Today is the problem of arrears Single Contribution, which tends to increase in the years studied. Thus, in 2011 it was

UAH 716.4 million in 2012 increased by 660.6 million USD, and was on 01/01/2013. There was 1377.0 million, of which 75.5% is counted as economically active payers, and 24.5 % - for companies that are in bankruptcy proceedings and where there are no assets to maturity.

To efficiently manage the intake, the calculation and payment of the Single Contribution, preventive action on arrears and enterprises follow the current legislation, the focal point of the Ministry of income and fees Ukraine drafted the "Regulations on the cash flow of a single fee for obligatory state social insurance" [ 7]. The purpose and the main task of this provision is clear

control the manner of calculation, payment, use and application of fi cial-sanctions (fines, penalties) on cash Single Contribution that akumu-rotate, in off-budget accounts opened in the State Treasury of Ukraine. This project is a procedure for opening off-budget accounts according to the procedure of opening accounts in national currency in the State Treasury. [6] Ministry of income and fees yiny-Ukraine and its regional departments of the State Treasury ledger Ukraine 3719 "account to transfer the funds to be distributed by type of compulsory state social insurance" means the next trading day programs, many software is automatically debiting according to established proportions between funds. Insurance funds credited to the accounts of 3717 "Accounts of state budget funds" opened in the State Treasury Service of Ukraine named funds of state and socio-ment pension. Proof of funds is the statement that the holders of these accounts, electronic or pa-pen carriers under contracts concluded on the implementation of calc-hunkovo cash management services.

Besides Single Contribution arrears, there are over paid. For zdiys-ment return error, overpaid or unreasonably increased amounts nutyh-regional bodies of the Ministry of income and fees Ukraine during the trading day settlement document provided to the State Treasury of Ukraine, according to which there is a re-calculation of funds from account 3719 "account to transfer funds distributable by type of compulsory state social-ment insurance "on the main account management Mindohodiv, and from there to the accounts of state social insurance funds.

In order to monitor the use of funds by the Ministry of Territorial monthly income and charges of Ukraine, State Treasury of Ukraine and funds of compulsory state social insurance and pension-held spivs tavlennya data they supply and distribution, as of the first day following the reporting month. Thus, for the management accounting should see the daily pre-assembly and the formation of the statement of cash flow that will enable rapid decisions by the Ministry of income and fees Ukraine and the State Treasury of Ukraine.

Conclusions and prospects for further research. Analyzing the results of the research, it can be argued that an improved mechanism for calculation, calculation and payment of the unified social tax is bezzaperechlyvo positive step in reforming the administrative si-tem and mandatory state social insurance. But now the main factors of influence on it are changing, continuing in the legal and normative regulation, information technology (provision stipulates the use of software "Client-Treasury Treasury").

We believe that the proposed changes to Article calculating margin-screening rates in the funds of mandatory state social insurance greatly simplify their calculations, calculation and payment, and the daily report of cash in the accounts of the Ministry of income and fees Ukraine will increase operational control and facilitate the adoption management decisions.

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## METHODOLOGICAL FOUNDATIONS OF DESIGN

### Grain production in UKRAINE

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The analysis modeling techniques grain production in Ukraine, which allowed to characterize the basic methods of modeling and forecasting key indicators of development of grain production. System grain production inherent non-stationarity, reversibility, and cyclical uncertainty that creates risk and the need for new science-based approaches of modeling and forecasting.

Grain production, productivity, simulation, dynamics, forecasting, time series, trend.

One of the main problems of the economy is to solve the problem of food security of the population and food independence, Ukraine. As stated in the Law of Ukraine "On Government agricultural policy until 2015" [1], the purpose of state agricultural policy is to guarantee food security and dis-round agricultural production in order to increase its efficiency and competitiveness in domestic and foreign markets. Grain production is the basis of agriculture, determines the volume of supply and the cost of basic food types, forms to exchange-go state by exports.

Analysis of recent research and publications. In recent years, there are sharp fluctuations in yield and gross grain harvest in Ukraine. Gross grain harvest in 2003 was lean 20.2 million tonnes (3.6 million tonnes of wheat). In recent years the gross grain harvest slightly increased, but remains very unstable. In 2008 it was 53.3 million tonnes (25.9 million tonnes of wheat) in 2009 - 46.0 million tonnes (20.9 million tonnes of wheat) in 2010 - 39.3 million tons (16.2 million tonnes of wheat).

The profitability of grain production is critically dependent on the amount of crop and also undergoes similar fluctuations. At the same time the level has dropped significantly in recent years. In 2008, they accounted for 16.2%, in 2009 - 7.0% in 2010 - 13.9%. According to experts, for effective grain production is minimal profitability of grain must be 20%, and rational (in the case of Ukraine) - at least 40%. The reasons for decline in profitability of grain production and the decrease in production is the lack of effective economic incentives for the production of grain and systematic approach to solving complex management issues grain.

Of Ukrainian scientists play a significant role in the current development of methods and models predicting socio-economic processes. Especially should be made of VS Mikhalevich, IV Sergienko, VM Heytsya, A. Cherniak, Y. Lebedev, VV Vitlinskoho, IG Lukyanenko, V. M. Wolf, VI Yeleyko, VM Porokhnya, M. Ivanov, LN Sergeev, NK Maksyshko, KF Kovalchuk.

Studying the works of these authors showed that they are not considered models of medium and long-term forecasting, zernovyro of production and model the impact of the gross yield and the price of exports of grain and grain production profitability model to assess the risk of grain production forecasts based on yield and gross yield. The dynamics of grain production is often seen at modeling trends and included its fractal nature, little attention is paid to modeling stochastic component of this dynamic. Sound analysis work on various aspects of the analysis, modeling and prediction of grain production, found many unsolved problems and fragmented picture in simulation of grain production in Ukraine. This fact led to the choice of research topic.

The aim - to analyze the modeling methodology ma-themed models for forecasting key indicators of zernovyrobnytstva that will improve the accuracy of forecasts as a basis for decision-making weighted aimed at improving the efficiency of grain production in Ukraine.

Achieving this goal necessitated analyzing trends of modern economic systems modeling methodology to select the basic research methods.

Object is a system of grain production in Ukraine. Pre-DMetI - methodology and appropriate tools of economic and mathematical modeling, analyzing and forecasting the development of key indicators grain production.

The methodological basis is a systematic approach, analysis methods, the forecast dosing grain production in the economic, administrative and information-traditional dimensions. The basis for the formalization and quantitative description of the dynamics of grain production mechanisms are the methods of synergetics, nonlinear dynamics, the theory of fractals, economic statistics and econometrics.

The main material. The main parameters that descriptive-suyut dynamics of grain production are sown area, gross and Stage zhaynist, economic performance is the price of grain and grain-novyrobnystvta profitability. During the growing season is changing dis-miriv acreage occupied by particular culture, which primarily related to crop losses due to adverse weather and climatic conditions. Methods of planning and decision-making based on mathematical modeling and forecasting with the latest computer technology.

The modern approach to modeling the economy involves the use of methods of nonlinear dynamics, fractal analysis and applied stochastic processes [2]. Most of the publications of the last decades in this area is devoted to analysis of the dynamics of financial instruments. Almost no work that demonstrate the use of these methods for the analysis of agricultural production, due to both objective and subjective reasons. The former include the fact that nonlinear dynamics and fractal analysis usually operate large data order  $10^3$  and above, and such amount of information is hard to find in the statistics of agricultural production, which is typical for an annual cross-section data. Subjective causes a small amount of work, using modern methods of analysis of agro-production is the result of outdated stereotype of lesser importance compared with agricultural or industrial financial-activity.

Without solving the problem of small sample size and short time series study the dynamics of grain production in modern methods mentioned above are not possible. Scientists suggest the following solution to this problem: ob'yed Nata-group areas with homogeneous nature of the dynamics of grain production; sliding window method to use when performing R / S-series analysis yields. Using this method extends the statistical basis of calculations and provides a reliable Hurst coefficient for short time series yield and gross yield.

One of the first on the need for time series prediction Zvery-nuv attention outstanding Ukrainian economist, mathematician EE Slutsky [3]. Based on the theory related series he built forecasting method of random processes. This technique is designed for long-term forecasts of the specified error limits. Reliable methods of forecasting grain-duction can be built only on the basis of modern paradigms but other fields of economic and mathematical methods. The linear paradigm was not able to describe, such complex systems, both economic and was replaced nonlinear, resulting in the widespread use of nonlinear dynamics methods for analysis of economic processes and phenomena based on the rapid progress of new computer technologies that implement these methods.

It should be noted that the choice of method of forecasting largely, is the volume and structure of the original data. If the available data de-couple system parameters for a specific time period using correlation analysis. If you set a noticeable correlation between different parameters, it is the basis for predictive regression model of the form

. (1)

If the impact of known factors on the studied characteristics is weak (or non-linear) for the forecasting method using de-composition time series of subsequent extrapolation of trend and cyclical component. The economy often cases when the current state of the process value factor affects yesterday. In such cases, use-tovuyut autoregression model that combines the ideas of both these approaches. As in predicting factor is determined by a number of factors explanatory, but it is the role of past

observations. If we are using some procedures define what a significant impact on the next exercise factor was previous observations, we obtain regression model of the process from its previous values, ....., This model is called autoregressive model order or the AR model order. Autoregressive model of order would look like this:

(2)

More sophisticated statistical forecasting model is discontinued, binovani model autoregression - moving average ARMA (AutoRegression - Moving Average) - and their generalization for unsteady cases - model ARIMA (AutoRegression Integrated Moving Average).

There are many approaches to forecasting and predictive models of agricultural production, productivity. All methods of yield prediction can be reduced to four groups - kosmostatystychni, geostatistical, abstract statistical and system-statistics.

Kosmostatystychni methods of exploring hypothetical dependence Stage zhaynosti of cosmic processes and the dynamics of solar activity. The data on the dynamics of solar activity traditionally displayed in the value of Wolf W. Wolf number for a particular day is calculated based on astronomical observations ratio

(3)

where - Wolf number - the number of observed spots - the number of observed groups of spots, k - normalizing factor. For the dynamics of co-nyachnoyi activity is typical 11-year cycle.

Lack of effectiveness and validity kosmostatystychnyh example because the influence of space factors on the vegetative process is carried out indirectly. Therefore, predicting yields a combination kosmostatystychnyh and other projections, including Geo-statistical.

Geostatystychni weather forecasts take into account the impact of geophysical, cli-matic and weather factors on the dynamics of productivity. The first approach is often reduced to correlation and regression modeling depending on meteorological yield and agronomic factors. A common drawback of these models is a small bias forecast period. The second approach is based on the assertion that sufficiently long time series of one parameter contains all information about a dynamic system that spawned it. So, with proper identification system and a successful filtering noise can construct an adequate predictive models.

The common disadvantage reostatystychnyh forecasting methods is their small premature. It should be closer to behave to an abstract statistical methods yield prediction, which involve the study of the dynamics of the process features without considering the reasons that cause this dynamic. One of the most interesting scientific hypothesis is the hypothesis of the cyclical nature of the changes in yield on some limited area. Research cyclical phenomenon yields paid attention to many species-IIR scientists. Thus, the Russian statistics as a measure of similarity-ness fluctuations harvest crops suggested the use of co-correlation coefficients between the rows of deviations from the trend of time series of one-cle length. In this regard, the conclusions based on the research trend remains, always a controversial choice because of different variants trend.

Emphasizing the practical importance of studying kolyvnosti yield, AI Manellya considers appropriate statistical study of its characteristics, such as power fluctuations and fluctuations type. Also lute main-performance power fluctuations AI Manellya says co-amplitude oscillations, the mean absolute deviation from the linear trend and standard deviation from the trend. Based on these characteristics, [4] introduces the concept kolyvnosti factor, which can be determined by the formula

(4)

where - the standard deviation from trend yields - the average yield.

In our opinion, the weak point of approach to AI Manellya analysis kolyvnosti there is uncertainty about the trend model. Complex dynamics yields may prevent some trendy models that can provide different

conclusions about the type kolyvnosti, so the study kolyvnosti number of first differences will yield more productive. This approach eliminates the uncertainty associated with the choice of trend.

Conclusions and prospects for further research. Climate change led to an increase in yield fluctuations. This requires new approaches to the study of the dynamics of grain production. In addition, predicting pro-processes that have high variability, to avoid unjustified conclusions should apply multivariate modeling technique you-duction of grain. The most reliable method is to multivariate forecasting by using multiple predictive models and in the structure of the combined forecasts based on them. This can provide on-hnozni options that provide optimistic and pessimistic scenarios, some limits Forecasted.

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## FEATURES OF ACCOUNTING production costs flax

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The features of accounting costs of production and the influence of new forms of production lonoproduktsiyi to build accounting. The directions of improvement of accounting systems in order to achieve adequate reflection of technological and organi-nizatsiynyh processes and meet the needs of management.

Costs, production, flax products, articles  
expense, cost, costing, accounting objects.

Accounting production - one of the most critical and time-consuming areas of accounting farms. The importance of accounting information area is caused by the need to manage its proc-catfish production. In the current economic conditions it is advisable based on an analysis of existing principles and good practices study of cost accounting to develop an effective method of accounting that contribute economically reasonable division of costs for specific classification features for monitoring and operational management.

Analysis of recent research and publications. Significant contribution to the stud-tion of the theoretical and practical aspects of keeping production costs made FF Butynets, MV Vyldflush, SF Goals, VA Dery, VM Dobrovský, MS and Pushkar many other scientists economists. But in the current economic conditions, these issues are even more

relevance given the applied nature and characteristics of the studied companies inherent industry.

The aim - to solve theoretical and applied problems keeping production costs and the impact of new forms of production lonoproduktsiyi to build accounting.

The main material. The initial stage producers accounting-tion, regardless of the method of its implementation is the establishment and use of objects of cost accounting and calculation of production costs. On the right choice and practical acceptability of objects depends on the degree of their influence on the organization of cost accounting, and the relationship of primary and effective information.

In our study flax industry based on the current legal framework objects of cost accounting is growing flax and its processing. As a grown flax fiber products are subject to further processing, the most successful recording technique, generalization and grouping of production costs to determine the total value is poperedilnyy method of cost accounting, the study of economists in the last century [1, p. 116; 2, p. 23].

Extraction of the redistribution of certain objects every production costs will result in reliable data. The first redistribution "Growing" is the subject of accounting costs of production straw and flax seeds, which determines the need to create a similar analytical account. According to the process maps on this analytical account is expected to show emphasis process following periods: 1) of the autumn period, 2) soil preparation and planting, 3) care for the crops, 4) the collection and processing of flax combines linen and rozstyl heap of straw lonyschi . Collected in the first redistribution costs in the future be distributed between the seed and straw. It should be noted that during the period of research repeatedly changing approaches to the allocation of costs between types of products related to flax. Pre taken as a basis coefficient method of cost allocation, and later the advantage given to the method of interest with respect to selling prices.

The second redistribution is necessary allocation of two accounting objects' completion lononasinnya "and" cooking trusts. " This redistribution of costs directly attributed to each individual item, but the production costs of trusts, in addition to the cost of its preparation, including the cost of production and straw.

If necessary, the third selection redistribution "cooking fiber" will be the subject of accounting

processing costs (not) in in-lot.

This approach will ascertain the costs to product-specific TSS products that enhance the reliability of accounting and on-bezpechyt correct calculation of intermediate and end prod-ktiv.

Also, pay attention to the many details which are the result of production and accounting. Farms Ukraine implemented fibrous raw flax straw and as trusts, which leads to the cost of preparing trusts add the cost of cultivation only that part of the raw material in subject-processing Safety of medium in the enterprise. Thus, it is advisable to determine the cost of preparing and fibers directly at the facility. We anticipate that this issue can be solved by calculating how much is the cost households ers per 1 hectare lonosolomky. But it is worth noting that in this case you, keep records to achieve accuracy of the data fields required for rotation in a card.

Features of accounting in the investigated area provide a more detailed feasibility study of the costs for the production of flax products.

The organization planning, accounting and calculation of cost of production plays an important role correct nomenclature of construction costs, which largely determines the reliability of formation expenses and cost calculation accuracy not only lonoproduktsiyi. Addressing this situation needs to investigate the cost structure of production of flax article by article.

Labor costs in the production of flax in le-nosiyuchyh farms reach 30% in total costs. To the share of wages in total production costs lonoproduktsiyi acquired a downward trend, it is advisable to learn more about the impact of technology growing this crop labor dynamics.

Another article, dominant in the amount of expenses for growing flax, "seeds and propagating material". In some years this figure ne-revyschuvav wages. The reason for this situation is that no head-Wait enterprise fully equipped with high quality seeds. High yield in flax can be achieved by use of high-quality crop varietal seeds 1 class of similarity of at least 95%, which significantly reduces the consumption of seeds for planting. Write-off of seeds for sowing ne-redbacheno execute an act cost of seeds and planting material, Pot rebuyuchym, in our view, detail, since it is unable to display the information. This document is not reflected quality of the seed, so it is advisable to select another column to display kondytsynosti. This figure will contribute not only more precise definition of the projected yield, but also give the opportunity to influence the production process. Taking into account that the flax provides two types of equivalent products - seeds and straw, it is necessary to determine seed varieties which properties zdiys-mates won the basis of the feasibility of spreading varieties suitable for intensive cultivation technology.

Intensive technologies involve the use of certain complex fertilizers and plant protection products, confirming the importance of these articles in the formation of the total cost of production of flax, which for the nutrient requirements is one of the first places because there is a cul-Thurrow with poorly developed root system and relatively short period of vegetation. The biological characteristics of the studied plants vyma-hayut to nutrients necessary for normal growth and development of flax were in the plow layer soil in easily digestible form and opti-maximal amount. The economic efficiency lonoproduktsiyi significantly affect the timing and form of fertilization, it is appropriate fi-ksuvaty in the records. In modern conditions of production-ment cost accounting fertilizer, pesticide and herbicide use is made acts of mineral, organic and bacterial fertilizer, pesticide and herbicide that does not meet the needs of management. This document reflects accordance with the applicable provisions of the cancellation of all costs of fertilizer to the cost of the first culture. We fully support the reasonable judgment AD Larionov that "... These zatraty own way on purpose are dolhovremennyy character" [3, p. 41], is studying the provision flax nutrients necessary to take into account the effect on these previously listed on this site fertilizers. Based on this situation, it is advisable to carry out accounting fertilization on crop rotation.

A more detailed account of fertilizer used, not only to promote their rational use, and also enable them

to determine the nutritional value in the coming years. Act of mineral, organic-governmental and bacterial fertilizer, pesticide and herbicide designed to sleep Sanam total cost incurred during the first year of fertilizer needs improvement. In our opinion, in column "a transfer to the active substance" should affix the amount of active ingredient to be used throughout the year. Under "sum" and must bear part of the cost of a particular type of fertilizer, which is transferred to the culture of the year. Conclusions and prospects for further research. The study three dominant cost items flax products confirms their dependence on technological features. It is advisable to take into account the species-brazhaty accounted quality of work performed and seeds. At the cost of cultivation is necessary to include the actual amount spent on fertilizer. The analytical accounting should collect the data fields for crop rotation, and the next year after planting in this field of another culture, it is advisable to transfer the appropriate amount and the amount of the cost of growing cultures of the year. In parallel, it is advisable to keep a record of Agronomy and agrotechnological cards fields of use of fertilizers on crop rotation.

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## CURRENT ACCOUNT biological assets

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The need for distinction in the accounting and reporting biological assets of crops and livestock, the order of evaluation and reflection on the accounts. Current biological assets and agricultural produce, estimate the fair value, production cost, registration.

From January 1, 2007 came into effect the provisions of (standard) buhhal-Terek account 30 "Biological Assets", which made significant changes to Bu hhalterskoho accounting in agriculture. In this regard dawned on many that do not have a clear solution in theory and practice, including the formation of information on current biological assets, assessment of agricultural products, reflected in accounts of her presence and movement.

Analysis of recent research and publications. Doing reform program accounting under International Default-rtiv, Ministry of Finance of Ukraine by the Order of 18 November 2005 p. № 790 approved the Regulation (Standard) 30 "Biological Assets" [1]. Among scholars and practitioners is wide discussion on accounting of biological assets and agricultural produce. It actively participated Parkhomenko VM, VM Havryliuk, MF OHIYCHUK, V. Zhuk and other researchers [2].

In the chart of accounts record-keeping of assets, capital, liabilities i business operations of enterprises and organizations [3] introduced 16 bills "Long biological assets", 21 "Current biological assets", which keep records of biological assets.

Ministry of Finance of Ukraine approved the Guidelines on accounting of biological assets [4], which presents the essence bio-tech assets, given their classification and accounting (the re-Methodical recommendations).

The aim - to justify proposals to conduct accountant accounting ment of biological assets, their evaluation and disclosures in the financial statements.

The main material. In P (S) 30 "Biological Assets" given in the following definitions:

1. Biological assets - animal or plant that is in the process of biological transformations able to give agricultural products and / or additional biological assets, and otherwise bring economic benefits.
2. Agricultural products - the assets as a result of the separation of biological assets held for sale or re-processing of internal consumption.

Thus, the biological asset - a "living thing" that live animals or plants that are capable of biological transformation. They can, will provide wool production process inanimate new products, such as cows give milk from sheep wool obtained, the reproduction of new living organisms, such as cows give birth to calves. Eventually biological assets improve their quality (is the growth of plants, animals, etc.), or worsen (orchard aging and losing productivity, reduce weight calves due to violation of their maintenance technology, cow age and lose their value, etc.).

According to the current order of the current crop biological assets are recognized and recorded as work in progress (P (S) 30 "Biological Assets", paragraph 11). At the balance sheet date by which it realizes a profit-bet account 21 "Current biological assets" and credited 23 "You-duction", and then returned to the write-back pla-bnytstvo progress.

Given the fact that plants and animals are inherently very different assets in the account they must differentiate logically show separately in the balance sheet and not manipulate the relevant entries in the accounts sky accountant accounting for the purpose of financial reporting. P (S) 30 "Biological assets" does not make any changes in agricultural activities. Account name 21 "Animals in growing and fattening", which was still clearly characterized the object records. Since it was clear to all that it accounted for an account. It has been more than six years of innovation, and even livestock specialists

so far can not understand why well-known and widely used term "animal" accountants suddenly replaced by "biological assets".

The practice of economic relations confirms that it is appropriate-sur-established back, that is due to name 21 "Animals in growing and on-feeding." It should be recorded animals and plants need modobrazhaty as part of work in progress on account 23 "craft-cial" and not to transfer funds to the 21 to the balance sheet. This change complies with the national provisions (Standard) Accounting 1 (NP (S) 1) "General requirements for financial statements" [5], which states that the information provided in financial statements must be intelligible and clear it users provided that they have sufficient knowledge and interest in making this information.

International (Standard) 1 (IAS 1) "Presentation of Financial Statements" provides that judgments about whether to file separate schedules, based on an assessment of the function of assets within the entity [IAS 1, § 72]. Of course, the functions of plants and animals are different, because they have rozmezhovuvatysya in accounting and reporting.

NP (S) 1 "General Requirements for Financial Reporting" (Section II, paragraph 4) provides that companies can not give the article, which is no information to disclose (except where such information was in the previous reporting period), and add article from gather-Popping their name and code line with the list of additional items of financial statements listed in Annex 3 to this national provision (hundred-ndartu) if the article meets the following criteria:

- Information is material;
- Assessment of the article can be reliably measured.

Crop and livestock - the main industry in the production of Agricultural else, information about each of them is essential and necessary for decision-making and evaluation can be reliably you values. Thus, it is possible and whether to show the financial report alone-ness current biological assets of crops and livestock rather than generalized article "Current biological assets", which provides current form number 1 "Balance Sheet (Statement of Financial Position)."

In the balance of agricultural enterprises as of December 31 article "Current biological assets crop" will display the amount of inde-Verchin crop production, which moves to the next year. Progress in animal production at the end of the year may be only small amounts in some cases - the cost of honey left in the hive to feed the bees, the cost of fry left for the winter in ponds.

The most controversial is the assessment of biological assets and agricultural produce. P (S) 30 "Biological Assets" allows (paragraph 12) that agricultural products during its initial recognition measured at fair value, reduced by the expected costs to sell or production cost according to P (S) 16 "Expenditures".

IAS 2 "Inventories" provides that agricultural produce that an entity has collected as the increase of its biological assets assessed upon initial recognition at fair value in E-nous estimated costs to sell at harvest time [IAS 2, 20]. A similar approach was also registered in IAS 41 "Agriculture" [IAS 41, § 13, 32].

Enterprise chooses Option for agricultural products-tion - at fair value or at production sobivarti Stu. In agriculture, a significant part of the finished product use-tovuyetsya for internal industrial consumption - for sowing grain, forage fed to animals. This logically evaluate products for production cost. It is raw (unfinished) for you-duction. In the former Soviet Union, seed and feed accounted for individual sub, but reliably determine the direction of the pre-production impossible. For example, corn, potatoes and other products can be fed to animals or sold. Because of this distinction in the account later abandoned.

In determining fair value is subjective approach. First, many products no active market, and secondly, the market prices drastically vary depending on location and time of implementation. For example, the price of vegetables and fruits may change several times against Gd month. The actual cost of production when it is non-posting. It will be determined only at the end of the year. To assess the actual products

you can use instead of the planned cost, which at the end of the year to adjust actual level. Consequently, the fair value and the actual cost that you can-korystovuvaty to assess the product during its definition is contingent ve-mask, so setting prices for products coming from the pro-operation should be guided by the principle of prudence, which is defined by the law "On Accounting and Financial Reporting in Ukraine" [6] and NP (S) 1 "General Requirements for Financial Reporting" [5]. Principle Obuchi-ness implies that valuation methods used in accounting should prevent lowering estimates liabilities and expenses and overstated assets and revenues of the company.

Methodological guidelines [4] provides initial recognition of agricultural produce and biological actives brazhaty species-charged to 27 "Agricultural production pla-bnytvstva" and credited 23 "Production". This product is measured at its fair value and deviation from it show the accounts 71 "Other operating income" (income from initial recognition) and 94 "other operating expenses" (cost on initial recognition) in correspondence with a score of 23. Similar records will also assess if products for its planned cost. Thus, the difference between the fair value and the planned co-bivartistyyu products and discounted costs and income is showing etsya by increasing spending debit and credit account 23 71. We believe that the record do not logical, because the amount of expenses can vary from method for evaluating the resulting product. Costs should remain as they are, if we want to have information about the level of production costs. It was used to calculate the cost etsya debit 23. They can not change depending on our poba-Ran and accepted methods. Costs are those who actually carried out, and lo-not mentally they increase the revenues as income on initial recognition of agricultural products we offer reflect the debit account 21 "Current biological assets" and 27 "Production of agricultural production-sky" with the credit account 71 "Other operating income" and not a credit account 23 "Production".

Conclusions and prospects for further research. Consequently, the eco-nomic content and technology of growing plants and animals are different values, and therefore in accounting and reporting, they should be separated. Ro saliva logically account for the account 23 "Production" as part of inde-Verchin production and animal - on account 21 which give the name "Animals in growing and fattening." Revenue from the initial recognition of agricultural produce and in the exact biological assets Livestock better reflect the credit ra-settlements 71 "Other operating income" and not on account 23 "Production" is now practiced, and refer to the debit of accounts 21 and 27 "Products agricultural production. "

Agricultural its products used for farm purposes should be reflected at fair value, which is set at actual cost producers, Tchoyi.

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## Valuation and accounting FEED

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Substantiated order of assessment and registration of feed producers own-tion and stopped.  
Foods estimate fair value, production cost, registration.

Analysis of recent research and publications. In the framework of the accounting reform Ministry of Finance of Ukraine-kazom of 18 November 2005 p. № 790 approved the Regulation (Standard) 30 "Biological Assets" [1]. This document amends in order of assessment and registration of biological assets and agricultural produce. There is extensive discussion of these issues. Approved guidelines on accounting of biological assets [2], but no clear opinion on the evaluation and accounting you own feed-duction as part of agricultural production, which is designed for internal use.

The aim - to justify the assessment procedure and accounting own feed production and write-off of purchased and fed to animals.

The main material. There are different definition feed. The Law of Ukraine "On veterinary medicine" [3] indicated that food - is of animal, plant, microbial and chemical poho-tion, including petfood and feed used for animal feed alone or in a mixture containing nutrients a digestible form and do not adversely affect the health-ment markets. Originally feeds are plant, animal, animal feed, minerals, dietary supplements, food industry waste.

During the planning, analysis and feed them classified by homogeneous groups for concentrated, coarse, juicy and others.

Concentrated feed - grain, bran, feed (feed mixture enriched with minerals, vitamins and protein add-kami), flour, grain waste, cake, cake, etc.

Roughage - hay, straw, chaff, corn stalks, collected in init maturity, sunflower basket.

Rich food - silage kortoplya, root crops, vegetables and melons, green culture pulp.

Other food - milk, syrovotka and other animal feed.

The order of evaluation and calculation of feed depends on their source - the actual production, purchase. Foods derived from domestic production, most of the agricultural products, which establishes the procedure for evaluation of P (S) 30 "Biological Assets".

P (S) 30 "Biological Assets" determined that agricultural products - the assets as a result of the separation of biological assets for sale, processing or domestic consumption (4).

Agricultural products during its initial recognition, eye-nyuyetsya at fair value reduced by the estimated costs to sell or production cost (Item 12 P (S) 30 "Bio-Logic Assets"). Thus, the feed derived from own production (crop and livestock) can be measured at fair all-rtistyu or production cost. The question is which of these metal-todiv assessment should be used.

P (S) 30 "Biological Assets" provides that the determination of the case-dlyvoyi value of biological assets and agricultural produce GRUN-tuyetsya prices in an active market. When multiple active markets biological assets and agricultural produce their evaluation based on the data of the market in which companies are selling bio-tech assets and / or agricultural products.

In the absence of an active market determine the fair value of biological assets and agricultural products is carried out and performance-Kimi:

- Last market transaction price of the asset (in the absence of a material adverse change in the technological, market, modern economic or legal environment in which businesses operate);
- Market prices for similar assets, adjusted for individual characteristics, features or biological transformations completion of the asset for which the fair value is determined; additional factors that

characterize the price level of biological assets and agricultural produce.

Forage own production intended for internal consumption, not sold, so there are no active market. This fact indicates that the definition of fair value is problematic. The company produces feed for domestic consumption to produce animal products. According to the economic nature of feed production is work in progress (unfinished) in livestock, so there is no reason at this stage to consider artificially financial result (profit or loss) by evaluation of feed at fair value. Evaluate their need for production cost price-by.

Calculation of the actual cost of feed intended for internal consumption, an opportunity to get information for the adoption of alternative management solutions - to consume, to buy or sell. If you own feed cheaper than purchased, then they should make, and in the opposite case - the better buy. Along with this you can calculate the contribution of each unit (plant and animal) for receiving financial result from the sale of animal products. Buying feed is, in fact, purchase raw materials to manufacture livestock operation, which is valued at purchase price according to P (S) 9 "reserves" [4], including the purchase price and costs related to the acquisition of feed .

Forage own production are accounted for as part of the finished product, ie the account 27 "Agricultural Products of producing" and stopped - on account 20 "Inventories". On-feeding ment rynam feed deduct need at the prices at which they oprybut-forged and recorded in the accounts of 27 and 20.

Conclusions and prospects for further research. So feed its own production intended for internal consumption tubs should be evaluated by a production cost and it is spear-wool fed to animals.

Purchased feeds are measured at acquisition prices. Posting feed from own production dobrazhaty logical mo-charged to 27 "Products of agriculture-duction" and bought - charged to 20 "Inventories".

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## FEATURES OF ACCOUNTING cost of production of forage crops: ANALYSIS AND EVALUATION

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The features of accounting costs for the production of fodder crops solved their differences and relationship. The characteristic of the positive and negative aspects of the use of a cost accounting regulatory pozakaznoy method.

The cost method of cost accounting, cost, efficiency and management.

Cost accounting occupies a central place in determining the financial performance of farms and the most important section of internal accounting. This is one of the most labor-intensive and important areas of your work that requires concentration directly to the organization and planning of production. In the current economic conditions prompt information on the costs of production of certain other cultures plays a crucial role. The main advantages of cost accounting - cost value analysis at this stage and forecast of their level in the future. The level of expenditure, as well as income, business leaders interested in all forms of management at any time, with not only in general but also for each center of responsibility for each cost center that will allow them to control the efficiency of production. Analysis of basic research and publications. The study questions calculation of production costs involved in large-mo lkist scientists, including F, F. Butynets, SV Goals, TN Karpov, NM Malyuga, LV Napadovskaya, MF OHIYCHUK, LV Chizhevskogo and others.

However, after analyzing many references, you should do-drawn that organization account the cost of production of fodder crops and calculation of the cost of agricultural enterprise needs further study. The aim - to define the features of accounting of expenses for production of fodder crops for its efficient organization of agricultural enterprise.

The main material. The main tasks that you need to be solutions while keeping production processes of agricultural products-governmental, including forage crops, are as follows [3, p. 13]:

- The rational organization of documents that provide svoyecha-Sneh and correct the primary and summary documents on production costs alone for the structural units and the enterprise as a whole;
- Complete recording of productive and unproductive expenditures on you-growing crops for the purpose of operational control over them;
- Authentic record yields of primary production in the ro-section units and a total in the company by type based on co-rtiv and their quality indicators;
- Monitoring the actual level of costs compared to their standards and budgets in each business unit and the company as a whole;
- Identification and analysis of deviations in physical, labor and money-governmental units by inputs, their places of origin, with-us and perpetrators in case of significant deviations;
- Systematization of information flow on production costs for current and strategic decision-making.

Modern management of agro-industrial production requires managers develop methods of determining the cost and control in terms of production costs. However, before developing such a method, not-necessary to define what is the cost accounting. Pursuant to par. 1.4 Methodological recommendations for planning, accounting and calculation of the cost of production of agricultural enterprises [1] the purpose of cost accounting is documented, timely, complete and accurate reflection of the actual production costs for monitoring the use of material, labor and financial resources.

The generally accepted definition of cost accounting is responsible aqueous set of actions aimed at mapping the processes of production, consumption, and sales of by quantitative measurement (in physical and value terms) for the purpose of grouping and analysis for calculating the cost of finished

products.

Generally, the term "cost accounting" rozhyadayetsya y vzayemozv'yazky with spocobamy obchylennya cobivartocti product but Paly VF [2, p.75] does not agree with this statement and gives a clear delineation of cost accounting and calculation of cost of production ". .. interdependence and interdependence of cost accounting and calculation still does not give reason to consider them as a homogeneous, single object to be studied, one-term methods. Production costs act as a first-pla bnyche consumption and should be explored adequate methods of Vienna responsible nature. Just getting ready for the production of a product created as a result of the manufacturing process, we can examine the value of the cost of its production, ie the cost of the product ... ".

Our studies provide reason to believe that the RUF-chniy of farms are extremely cost accounting to determine the cost of production to control the correct use of resources-you and effectiveness of their activities.

In the current market conditions for optimal accounting costs for the production of fodder crops farms choose one of two options - either improving the management of costs and methods of decision-making that focuses mainly on the market, or improve costing and cost control system for each type of product that is focused on production. And in the first and second embodiment primary role belongs to the primary display costs, as evidenced through documents in which grouped all costs of production of these crops. However, cost accounting to be kept apart by their centers of origin, according to the classification groups and according to the nature of production. According to Art. 138.2 of the Tax Code of Ukraine, the costs are taken into account to determine the object of taxation are recognized based on primary documents confirming the implementation of taxpayer costs, compulsory maintenance and storage which provides accounting rules.

List of existing standard forms of primary documents Displays-tion cost accounting for production of fodder crops according to expenditure items approved by the Ministry of Statistics of Ukraine 29.12.95 p. № 352. The process of production of fodder crops also adopts accounting-based special primary documents that are specific for the feed.

In order to timely detect inefficient use of resources to re-direct costs of, as they form the basic cha-stku in determining the cost of production, applying the use of normative linguistic factors accounting treatment. In this regard, some primary documents have been improved, namely Act cost of seeds and planting small-als, Act of mineral, organic and bacterial fertilizers and chemical plant protection means. To strengthen the responsibility for decision-making management groove in "Act cost of seeds and planting material" instead of structural units proposed to establish centers of responsibility (inner-nohospodarskyk organize records in terms of compiling information on the cost of production of fodder crops for each species-kremlenoyu unit) ; supplement element - "the emergence of centers you-expenses" (to control the spending of resources directly to the centers of origin); specify in tabular form - the name of culture - order № \_\_\_ and complement the following details: beyond established standards in terms of causes of deviations from the norm, changing the current rules and you-konavtsiv (to establish the reliability of the spent seed and sa strange material in terms of actual costs ). A similar approach Viko-rystano while improving the "Act of mineral, organic and bacterial fertilizers and chemical plant protection means. "

The primary importance is the cost of feed roll

(VZSH-9) (the Statement). This information is issued and accounting etsya daily supply of food (hay, silage, green mass, etc.) in Twa-rynnytski farm with storage (currents, silage pits, etc.). By the proposals for improving this document was made a

- 1) to compile information on the cost of feed for each center they occur renamed branch within the center-mo dpovidalnosti (farm № \_\_\_);
- 2) the actual use of feeds presented the following indicators: within the rules and regulations set out a

detailed reasons for deviations from the norm, changes in regulations and artists for the purpose of implementing regulatory pozakaznoy method of accounting.

For an objective analysis of the information displayed in the primary documents, use the appropriate accounts. Accounting for the cost-producers cial production of fodder crops must be conducted at sub 231 "Ros-lynnystvo", which is divided into the following sub-accounts as 231.1 "Grain-yo duction" 231.2 "Forage" 231.3 "Another production plants operation" and so on. And each of these sub-accounts (231.1, 231.2, 231.3, and so on. F.) Open analytical accounts to account for the cost of production of certain crops or crop groups. In fodder - are groups of crops such as legumes (sub 231.21), fodder roots (231.22), corn silage (231.23.1), corn for green fodder (231.23.2), grasses (231.24).

Since data on business transactions in the primary documents of accounting reflected in the accounts is an essential source of information for the formation of registers of analytical and synthetic accounting, for the system to regulatory pozakaznoy method was completed with the necessary and appropriate to provide analytical accounting costs production. This will use techniques deviations from standards in the accounting records of each expenditure due to the detailed analysis of the costs for timely management decisions to wastage of resources. The analytical data generated on the basis of grouping similar economic content of primary documents in analytical records and reports the results of which are transferred to the appropriate journals.

For the convenience of your process and the reliability of analytical accounting for the cost of production of fodder crops are industrial uses, reports that each center is responsibility. Espe-Cheney reports are analytical accounting registers. The most practical importance, studies have shown that a report № 5.5 agricultural cost and yield of primary production, since this form provides useful information about the size of the cost of each sector (or production) to calculate production costs and making svoechna-mennyh operational decisions on the feasibility of growing a particular type of forage crops.

Using regulatory pozakaznoy method of cost accounting requires the definition of deviations from the norms and rules changes because each accounting organization deviation allows time to identify deficiencies and make surgical intervention in the process. Changes in the rules on production costs forage crops advisable to make earlier this month to regulatory calculation was the same for all E-syatsya. Changes in regulations issued special messages that are discharged department (service) that control these changes, namely changes in consumption rates for seeds and planting material, pesticides - Service chief agronomist; pooperatsiynyh change the rules of time, and prices to standards - department of labor and wages; changes in regulatory hundred-wok write off the cost of training and development of production co-rmovyrobnystva, maintenance and operation of equipment, etc. - The economics department; changing norms for fuel and lubricants - Department of Logistics; changing norms technology growing fodder crops - department chief technologist.

Change the rules are grouped by responsibility centers - brigades; types of forage crops (order - feeding roots, cultivated field crops for silage, grasses, legumes); cost centers - fields; causes and initiate change. Each agricultural company independently develops working classifiers causes of changes and deviations standards. At the end of each month are summarized detected deviations from the norms of mapping information in the summary account variations in terms of causes and perpetrators. This statement is the basis of the order, which analyzes the reasons for these deviations and possible ways to address them. Note that a summary statement of deviations week provides more information about the shortcomings of the agricultural enterprise than an act of revision. Analitichnyy oblik vidxylen from the norm zdiycnyuyetsya za centers vynykennyya costs, types of forage crops, responsibility centers and prychnamy chto cprychynyly these vidxylennyya.

One of the important elements of construction accounting deviations from norms is to determine the method of detection of abnormalities. The economic literature cutting-tion more of the following

methods: documentation; these calculations using inventory data; feasibility calculations; pore-size vnyannya actual cost of normative. Documentation is gaining importance because each case must be identified deviations documented for the objective determination of savings or over-used resources and establish those responsible.

Conclusions and prospects for further research. Thus, changes in accounting standards and deviations in the production of fodder crops will determine the causes of unsustainable spending in D resources at every stage of the process from the time of registration and deviations in the primary documents to include them in sobivar-dough unit type of product, and increase identify problematic aspects of the organization of accounting for each expenditure.

The main purpose of internal accounting production of fodder crops is to control the re-spending of rationality resources and effectiveness of its production. Effective record keeping production costs forage crops primary role belongs to their original display. Using regulatory pozakaznoy method made it possible to identify deficiencies in primary documents and on this basis was improved some typical and specific forms of these documents for feed.

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Biology as a primary source in accounting  
AGRICULTURAL PROCESSES

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The essence and place of plants and animals for agricultural production. A definition of "biological information" that use-tovuyetsya in agricultural production processes. We describe the impact on productivity change index value of biological assets accounting processes and possible ways of correcting for objective reporting accounting information in reporting.

Biological assets, biological information, performance, value adjustments of assets.

Human activities in agriculture-nyayetsya significantly excised from its activities in other areas. If industry and constructing all-tstvi is manned, the agricultural state-tem biological processes in plant life and animals, their growth, mature, and of death, occurring by the forces of nature without direct human intervention. However, a person having information about them can influence these processes, directing them in a certain way and using its own benefit.

Analysis of recent research and publications. For many years researching the biological component of production processes engaged in many domestic scholars such as G. Kireytsev, V. Zhuk, VV Grishko, Y. Sokolov, LK Souq El Bazarov, MF Kulik, and foreign - F. Quesnay, P. Drucker, H. Strubenhoff.

The aim - to highlight possible ways to display the bio-logical features of organisms used in the processes pla-bnytstva agricultural products accounting.

The main material. Biology - a set of Sciences wildlife and creatures that inhabit the earth, their function, heredity, E-nlyvist; on the links between living beings with inanimate nature [1].

The relationship of interdependence and interaction of biological needs and other uses of natural sources or use shtu-chnyh means of creating a meaningful whole to meet their basic biological law is vital and active organisms (plants and animals).

To understand the importance of satisfying biological needs of life-organisms used in agricultural production-Twi, appropriate, in our view, is the application of methods of solving these problems in humans. In this regard, there is also a timely application Me-Todua comparing living organisms plants, animals and people, their biological needs.

The plant - one of the types of organisms, a form of existence and scrolls ro-living matter. Flora is the environment, which, first, is a type of vegetable ensure biological needs of a living organism, and secondly, there is a fundamental, primary base - natural area "production".

The most important feature of the plant "mode of production" is that the plants, feeding on soil inorganic substances (water, mineral ions) and atmospheric constituents such as air nyachni co-rays, water, creating a variety of properties for organi-night stuff. Subsequently they are absorbed by the body through food animals and humans.

Animal - defined nature unity biological needs and zdib-tions to obtain all necessary for life and enjoyment of all impor-ing life processes [2, p. 39].

Ensuring the biological needs of living organisms is the condition of agricultural production and areas of improvement buhhal-Terek account.

Accountancy science has long time to accept the fact that animal and plant is the foundation of agriculture, biological

beings to which you want to apply specific methods of accounting.

For the first time combine biological laws of information about economic-production processes

Physiocrats tried using energy in indicators, whose founder was a French economist Francois Quesnay.

In the nineteenth century SA Podolynsky insisted on counting these processes in agriculture. Scientists substantiate the idea of "absolute increase energy budget" as the main goal of mankind [6, p. 98]. Academician VI Vernadsky was first singled out the concept of "bios-fery" and "living economy", which set new requirements for accounting [3, p. 257].

Today, in our opinion, should be singled out in the accounting methods of agricultural production and a separate section "biological component manufacturing," which will display the information. By "biological information" we mean data from the life support of a single living organism.

The varieties of biological information include genetic information and natural features of the care of living organisms that maintain the integrity species [7].

Genetics (Biology component) as a science arising from practical needs. The main feature of genetic developments that have a direct interest on the part of accounting has an indicator such as agricultural productivity of plants or animals. Productivity (Eng. Productivity) - the number and quality of the products that are obtained for a certain period (day, month, year, lifetime) of a plant or animal that is determined by heredity, depending on the species, breed, age and other characteristics [8].

According to the Methodological Recommendations on performance evaluation of a head of the herd of cattle, pigs and sheep determine the largest growing costs of the head, which consists of the cost of cultivation and animal live weight in risk of breeding and productive qualities. Based on standard calculations determine the ratio of components in risk the live weight of animals and their productive qualities. It was established that the average in the country with total expenditure share of forming productive qualities of cattle, pigs, cattle working is 20%, sheep - 23% [5, p. 65]. The remaining costs for these types of animals include the cultivation of living ma-si.

To evaluate the performance of cattle used as data on animal live weight, age and performance during the economic use of each chapter or group of animals (number of lactations, litters, okotiv), indices of productivity of cows according to lactation in terms of baseline fat milk, the cost of cultivation 1 kg of live weight. The evaluation of breeding animals also take into account the herd of klassnosti performance, availability to the public record studbook and other indicators that characterize the quality of breeding animals.

In the book, "Accounting for agricultural products", edited by VM Beetle [5] in determining the value of cows costs of forming productive qualities offered by correcting factor for the level of performance of livestock, since yields of 2000 kg per 1 cow. However, in our view, it would be better to use the average yield Ukraine our state and begin with the figure of 4100 kg / cow (Table).

The main accounting and regulatory documents that outline the agriculture group in biological production can be identified by IAS 41 "Agriculture" and P (S) 30 "Biological Assets".

IAS 41 "Agriculture" in its content indicates the presence and nature-ness account the biological characteristics of agricultural production in the form of the definition of biological transformation and its division into types.

Biological transformation - a process of growth, degeneration, production and reproduction that cause qualitative and quantitative changes in bio-logical assets. Biological transformation has the following types: 1) growth (increase in the number or improving animal or plant); 2) degeneration (low or deterioration of the animal or plant); 3) play (the formation of new live animals or plants). Kireytsev GG analyzing national analogue IAS 41 "Agriculture", said the extremely inadequate for today methodological level of cleanliness and stressed the need for further research on improvement of accounting biological features [4, p. 7].

Regulation (Standard) 30 "Biological assets" is intended to reflect the accounting agricultural di tivities. It identified methodological principles of forming accounting information of biological assets and agricultural produce and the disclosure of its financial statements. Implementation of this standard has introduced a completely new order of income and expenditure of agricultural activities in Ukraine,

evaluation receipt of products, assets, determining financial performance of agricultural producers, but it is the biological characteristics of accounting there almost was not.

Conclusions and prospects for further research. Thus, plants and animals are the main elements and integral to salt-skohospodarskoho production. The achievements in the study of essence and forms of interdependence biological characteristics of organisms in the agricultural sector and accounting processes suggest the relevance of distinguishing them in methods of accounting new direction.

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## ONLY Chart of Accounts

### In the public sector and the need ITS APPLICATION

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The necessity of applying uniform chart of accounts boo-halterskoho Public Sector Accounting Ukraine under-counting method for integrated with the budget classification.

The public sector; One chart of accounts; Classification budget-cation; Government Finance Statistics Manual 2001; methods of income, expenses, assets and liabilities; national sex-tion (standards) of accounting in the public sector.

One of the areas of the Cabinet of Ministers of Ukraine "On Approval of the Strategy modernization of accounting in the public sector for 2007-2015" [4] provides for the development of the Uniform Chart of Accounts (YEPR) accounting in the public sector. Its application in practice will facilitate the presence of a single system-boo halterskoho accounting and reporting of budget execution for all participants in the budget system, the formation of high-quality and transparent information display its reportable transactions public finance consolidation accounting information in accounting rules.

Analysis of recent research and publications. An important contribution to the theory, methodology and organization of accounting in the public sector made by such well-known economists, P. J. Atamas, MG Belov, MT Belukha, VV Burtsev, FF Butynets, LA B. Hizatulina, LA Hutsaylyuk, RT Dzhoha, V. Zhuk, TI Efimenko, EV Kalyuha, S. Levitsky, V. I. Lemishevskyy, VG Linnik , LG Lovynska, VB Massakovskyy, SV Svirko, NI Sushko, IB Stefanyuk, AA Chechulina I. Chumakov, MG Chumachenko, etc. . Despite the contribution of these scientists, construction methodology and file a lshoho YEPR use in the public sector remains problematic.

The aim - to explore issues related YEPR development and application of accounting Ukraine's public sector compared to other countries.

The main material. In Ukraine, the planned reform of accounting in the public sector by 2015. In two stages. The first phase began in 2007 and ended in 2012 (amendments to legislation, preparation of national standards bookkee someone Public Sector Accounting (NP (S) BODS). The second phase, to 2015, suggests key elements of reform Ukraine - the development and adoption YEPR, improving regulatory accounting and reporting, application and create a unified software for government organizations and the country in general accordance with the budget classification on the basis of statistical Guidelines state fi-2001 Nancy (KSDF 2001).

KSDF 2001 developed by Statistics Department of the International Monetary Fund (IMF) for the preparation and presentation of accounting and statistical information (about the fiscal system for institutional sect-frame segment of the national economy, with a separate allocation of general government (CAS)). KSDF 2001 defines the procedure for recognition of assets and liabilities carried; classification of institutional units (for use in accounting), economic events flows (money, mate-cal); rules of accounting (according to the operations of public sector entities); requirements for identity balance of assets and liabilities (total assets always equal liabilities plus the aggregate value of the net assets); use of alternative methods of mapping flows in accounting (accrual basis method of accounting based on the deadline of payment method based accounting obligations cash method); approaches to the assessment of material and cash flows and stock (the current market price or face value); rules and methods of consolidation of fiscal information and more. Conducting research shows (see table) that 11 countries (91.3%) used YEPR for budgetary institutions, except Moldova, where each level has its own budget plan accounts.

The first country to introduce YEPR in the public sector was Armenia - 1987. Most of the studied countries (Albania, Azerbaijan, Georgia, Ukraine, Moldova, Montenegro, Serbia and Tajikistan) working to develop or improve structure YEPR. Regarding the integration of YEPR budget classification, it should be noted that today the answer is-ness only in Albania, Azerbaijan, Kyrgyzstan, Montenegro and Serbia, according to data on Kosovo - none.

Given the disparity in all other countries, including Georgia, Kazakhstan, Tajikistan and Ukraine, planned changes to YEPR with a view to compliance with budget classification. Thus, of the 12 countries surveyed (91.7%) answered this question 11, including 6 answers "yes" (50%) and 5 (41.7%) - "no." Ukraine has developed budget classification according to KSDF 2001 and YEPR project. From a methodological and technical sides they must be integrated, respectively have an equal number of characters that will

automate accounting entities in the public sector. Term extent differentiate objects accounting and powers between the central and local governments.

The first phase of the improvement of the current budgetary classification should you solve many problems, to improve the independence and accountability of the budget process, aligning the structure of expenditure classification of the main functions of the state, coordination Budget-dzhetnoyi classification with International Financial Reporting Standards and the creation of conditions for the implementation of an integrated budget classification YEPR accounting.

YEPR project must meet the budgetary classification of incomes-ing, expenditures and sources of funding instrument be implemented in Ukraine accounting methodology budget execution, performance estimates of budgetary institutions and state funds under MSFZDS.

Developed in Ukraine NP (S) BODS based on the method of calculation. However, many objects you-accounting znavatymetsya on a cash basis. This factor must be considered when discussing the structure YEPR and provide instructions on a per-application. The object, which records should be maintained on an accrual basis are non-financial assets, financial assets, liabilities, income, expenses, accounts of sanctioning expenditure, the legal obligations of budgetary institutions. The structure of objects is accounted on a cash basis include cash receipts, cash outflow of financial assets and liabilities related to cash inflows and outflows, the accounts of the authorizing expenditures legal obligations of state and local budgets .

Considering the above mentioned, the draft YEPR to implement Me-Todua charges shall be provided: First, the introduction of the concepts of "operating income", "operating costs", "financial performance" of a higher and lower levels, the center-ment executive body in t. h. and state funds. Re-performance of the carrying value of a is higher and us-zhchoho levels and should be determined as the difference between total assets and liabilities bitch-pnymy subject of the general government. Current income leads to an increase in net asset value. They do not include proceeds from the disposal of non-financial and financial-driven acts such as the sale of equipment, due to the fact that such operations are associated only with modification assets, with non-financial (mainly-soby) assets transferred in financial (account balance). This gener-flax asset value does not change, does not change and loss. The object of accounting to account only income is a result of the assets, expressed as the difference between the carrying amount of assets sold, the cost of implementation and cost of implementation. Similarly, reduce operating costs result (net asset value) during operations. Thus, the current expenses not related costs of acquisition of fixed assets, construction, operations budget credits and loans. Such action is necessary to refer to non-financial transactions and financial assets that do not affect profit or loss. Current revenues and operating costs are economic flows, which directly affect the result of the change in the general government. Net revenue less cost is the value corresponding to the change in net asset value as a result of transactions with non-financial and financial assets and liabilities; second, accounting for cash flows from the project budget execution YEPR useful to introduce the

concept of "cash belch-tion" and "cash outflow". Bodies Exercising cash services at these accounts implementation of the budget, keep records of all kinds of income and retirement funds as a result of budget operations for revenues, expenditures, non-financial assets, financial assets and zobov'ya-lated. During the said scheme is completely possible to zista-vlennya cash receipts and cash outflow of income and expenses. For example, the costs include depreciation of fixed assets, no-terialnyh assets and the cost of writing off inventory, and cash-out in this Part are displayed only payments to acquire nave-cial assets. In all incoming and outgoing cash bodies zdiys nyuyut-cash services budget execution, providing extracts from personal accounts of receipts and recipients of budget. Over-Kaso-governmental transactions during the execution of the budget as determined by the result, which means the excess of cash receipts over cash outflow and in fact is the balance of the single treasury account budget. This approach, combined with the budget classification KSDf 2001 will be reporting both legislative budget spouse budget execution and reporting of financial performance and cash flows in accordance with MSFZDS;

Thirdly, there should be an appropriate correspondence Rahu-nkiv and rules for depreciation of non-financial assets in order to include it to the running costs of the institution. Now the rate of deterioration

assets only serves the basis for planning funds for the repair of fixed assets and update them or affect the cost of the institution. Standards depreciation should be set centrally. In YEPR project should include new facilities and non-financial

Assets - nevidtvorni assets (natural resources, land, etc., ie assets that are not a result of the production process);

Fourth, the project should be provided YEPR accounts of financial assets and liabilities that are recognized as the method of Nara-ance for public institutions and on a cash basis of accounting to you-fulfillment budgets. To account for accounts receivable must enter through the "accounts receivable income." This account of vodytymetsya-accrual revenues in budget revenue, namely taxes, fees and charges; income made by the institution and put customers products, works and services; non-operating income; amounts received from the sale of non-financial assets; the proceeds from the sale of investments (shares and other equity, bonds, promissory notes and other investments); amount of trust funds and unpaid revenues. Also it will show the amount of income to be paid by the debtor that is an accrual basis is recognized as income;

Fifthly, the draft YEPR necessary to provide accounts to account for investments in state share capital (economic partnerships), finan-tions investments in stocks, bonds, promissory notes; accounts to account for public stocks (precious metals and precious stones, including bullion gold, silver, palladium) and separately account for jewelry and other items made of precious metals and stones. These accounts provide the opportunity to separate accounts so-called "monetary gold" and values that are non-financial assets. This approach to accounting budget holders, pro-level control of accounts and therefore, general ledger indicators such as the balance of undistributed budget allocations and balance limits unproven budgetary commitments dis-poryadnyka, unused residue limit and the total amount accepted legal obligations recipient of public funds.

To implement the proposed methods reflect business transactions on an accrual basis in the project YEPR necessary to provide source code means the code section, division and classification of account code currency transactions. This structure enables the code:

- Carry out continuous monitoring of assets and liabilities of the general government;
- Generate reports on the operation of the general government on the basis of the general ledger;
- Use the budget classification and consider changes during its improvement;
- Prepare reports on the financial performance and financial statements in accordance with any requirements of both internal and external users.

Before the introduction of YEPR advisable to develop methodological recommendations for implementation in t. H. Transition from the table is applicable to new accounts and compliance with codes of budget classification and number of new accounts.

Subjects sector governance in Ukraine in connection with the entry into force on 01.01.2015 g. NP (S) BODS having to generate financial statements on an accrual basis. But unlike MSFZDS complete approved today reporting forms (NP (S) BODS 101 "Presentation of Financial Statements", approved by order of the Ministry of Finance of Ukraine of 24.12.2010 № 1629) [3] provided the statement of changes in net assets / equity.

Conclusions and prospects for further research. Application YEPR in Ukraine, and other countries will help streamline the collection, re-yestratsiyi and synthesis of information in terms of money the state of financial and non-financial assets and liabilities in the country in general and in each subject of the public sector. In addition, creating a possibility of formation of complete and accurate information about the availability of state property, its use, the liabilities assumed, net assets and receipt of financial reporting for internal (leaders of the budget process) and external users (recipients or work social benefits, creditors and other users of financial statements); providing information to internal and external users of financial statements to make them power to internal and external monitoring of compliance with legislation in the course of business transactions and their feasibility, presence and movement of assets and liabilities using the material, labor and financial resources in accordance with approved standards and standards.

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