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FACULTY OF ECONOMICS AND BUSINESS
ADMINISTRATION
Department accounting and audit**



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CONFERENCE**

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RESPONSIBLE FOR REALEASE

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CONFERENCE CALENDAR

16 April 2020, thursday

Thematic topics of the conference:

1. Theoretical principles of accounting and auditing at enterprises.
2. Specifics of accounting and audit organization at aviation enterprises.
3. Specifics of accounting and auditing organisation of state and communal enterprises.
4. Specifics of accounting and audit organisation in small businesses.
5. Specifics of accounting and auditing organization in medium and large enterprises.
6. Specifics of accounting and audit organization in commercial banks.
7. National and International Accounting Standards.
8. Budget accounting.
9. Tax accounting and control.
10. State financial control
11. Financial statements of enterprises.
12. Specifics of preparation of financial statements at aviation enterprises.
13. Directions of independent audit activity.
14. Informational, organizational and technical support of accounting and auditing activities.
15. Analytical accounting support of economic safety of enterprises.
16. Economic analysis of bussines activity.
17. Statistical methods in the analysis of business activity of all branches of national economy.

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information gaps (for example, there is no information about significant subjective judgements, and key information is lost in detail). Accordingly, there is a discrepancy between the amount of material provided and the lack of data on important issues [1].

Based on the characteristics of financial statements, we have the following ways to improve it:

- ensure timely receipt of data, based on the regulation of terms of comparison of reporting data for operational management of economic and financial activities of organizations and enterprises;
- providing users with useful and reliable information about the real financial condition of the enterprise, results of operations and changes in it during the reporting period;
- optimization of financial reporting to the minimum, provided key information and notes are retained [2].

Thus, the financial statements are an important document for both the filing entity and the user of the financial statements (current or prospective), excessive volume and complexity of the submission may lead to a user being misinformed.

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THEORETICAL BASIS FOR FUTURE COSTS AND PAYMENTS

Accounting and control support is a structural component of the enterprise's information base and makes it possible in a crisis to increase the efficiency of managerial decision-making by providing the enterprise management and users of financial statements with complete, accurate and truthful information about the economic activity of the enterprise. One of the main tasks of accounting and

control support of the enterprise today is the construction of an effective accounting system ZMVP (RZD).

In today's conditions of reforming the economy of Ukraine, a necessary condition for creating a favorable investment climate is the application of the progressive achievements of countries with developed market economies. The formation of ZMVP (RZD) is a specific form of insurance against risks of various aspects of the economic activity of an enterprise from internal sources. Complex ZMVP (RZD) are included in the backup system of the enterprise. The reserve system of an enterprise is a set of interconnected and interacting elements, which includes external and internal sources and tools to maintain financial stability and reduce the risks of managing [1, p. 138].

ZMVP (RZD) (provisions - delivery, security, fund, conditions, preventive measures) - this is the amount of expenses or reduction in the value of an asset, the company decides to recognize it at the current time, before reliable information on a specific amount of expenses or reduction (depreciation) of an asset.

The content of economic reserves and ZMVP (RZD) is used by the enterprise not just as the creation of a reserve of resources, but primarily as potential opportunities for the development of the enterprise, increase the effectiveness and efficiency of its activities. The main purpose of creating a reserve is the determination by managers of the magnitude of future cash requirements for specific purposes at the expense of profit or other sources and the formation of appropriate budgets. The accrual of reserves in accounting is accompanied by the creation of a trust fund for the actual "reservation" of target funds, which can be embodied in the form of securities, or in the form of a special bank deposit.

According to P (C) BU 11 "Obligations" of ZMVP (RZD) are created to reimburse the following (future) operating expenses for the payment of holidays to employees; supplementary pension provision; fulfillment of warranty obligations; restructuring, fulfillment of obligations upon termination of activity; fulfillment of obligations under onerous contracts, etc. [2]

Since the financial statements of collateral are reflected in the Balance Sheet (Statement of Financial Condition) in two sections: Section II of the Liabilities "Long-term Liabilities and Collateral" and Section III of the Liabilities "Current Liabilities and Collateral" and, based on the main purpose of the report on the provision of necessary information for the needs users, in order to create the necessary accounting tools for the accumulation and systematization of information, we consider it necessary to classify ZMVP (RZD) into long-term and current with by base sign. However, for the further classification base it is necessary to take into account the requirements of the current legislation and the influence of other factors (domestic requirements for the disclosure of information about the risks of activities in integrated reporting (Management Report), descriptions of their impact on the activities of the enterprise, enterprise policy on operational and financial risk management, concepts corporate social responsibility and sustainable development, social orientation of the business, environmentally

oriented management, environmental protections environment, eco ogizatsii economy and other internal and external factors).

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MODELS OF ACCOUNTING IN UKRAINE AND FOREIGN COUNTRIES

Accounting is used for business, enterprises or public institution in many countries. In Ukraine constantly there are changes, it is necessary to monitor carefully updates in the legislation and information in financial accounting, preparation and are carried out documents, conductings. It should be noted that such specifics are in each country. The global financial information system influences macro- and microenvironment, thus occurs globalization process. Today in the world actively there is one of the main international processes is a coordination of financial statements of the different countries and a national accounting system.

Formation of a system of accounting is influenced by a set of factors, but political and economic relationship with other countries, cultural achievements, economic crises, a form of economic activity are main. Accounting systems can be similar in the countries where social and economic conditions similar. For today there are 4 main organizational models of account which are used by the majority of the countries in the world. Therefore I suggest to consider these systems and to define what could be introduced in the conditions of Ukraine.

The British-American model is used in the USA, Great Britain, the Netherlands, the countries of Asia and Central America. It is based on queries of investors and creditors. Industrial revolutions in Great Britain and the USA became the reason for that, investors and owners of the companies moved away from operational management. Information on a condition of the company is very important, thus we understand what is in demand for investors and creditors. Additional sources of financial resources is the markets and the Stock Exchanges are created. In the countries there is a large number of the headquarters a trance - or multinational corporations.