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PERSPECTIVES OF THE DEVELOPMENT OF ACCOUNTING

With the rapid development of market relations, managers of enterprises of all forms of ownership must understand the essence of accounting according to international standards. Without such analysis and control, there can be no question of any kind of competitiveness of the enterprise. Due to the developed tasks of the reform (implementation of the system of national standards of accounting and reporting, which provides the necessary information to users, primarily investors; etc.), aspects of accounting related to the summarization of information and the preparation of reports are subject to state control. The forms, terms, order and structure of reporting and information for internal users of accounting are regulated by business entities [1, p.256].

At the current stage of the development of the economy of Ukraine, a mandatory condition for effective business activity is the reform of accounting in accordance with the needs of users.

Accounting covers the entire set of economic and financial activities of enterprises; ensures control over the production and distribution of material goods, the movement and preservation of the enterprise's property; reflects the entire production process and provides an opportunity to follow the changes taking place.

The current state of accounting organization in Ukraine cannot be considered perfect, as it needs significant modernization. Among the main problems of the organization of accounting, the following can be distinguished: industry specifics of accounting and reporting

There are fundamental differences in the application of the requirements of national standards by enterprises of different industries. And although the state, in the person of the Ministry of Finance, establishes certain requirements and standards of financial reporting, control over the fulfillment of these requirements is at an unacceptably low level - the imperfection of legislative regulation.

The question of determining the advantages of accounting according to national or international standards is quite important. The Law of Ukraine "On Accounting and Financial Reporting" defines the list of business entities that, according to one or another criterion, must keep accounting records [2, p. 89-92] - training of accounting personnel.

In Ukraine, it is necessary to create a system of continuous improvement of accounting personnel, which would meet international requirements, namely the education standards of the International Federation of Accountants. The purpose of

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в умовах сталого розвитку»

such a system is that the qualification level of our professional accountant, as generally accepted in international practice, should correspond to the European level [3, с. 60].

It should be noted that there is no consensus among Ukrainian scientists regarding the content of the Accounting Development Concept, which to some extent delays its development. Thus, in contrast to S. Golov, the majority of scientists are inclined to the opinion of the need to unify the reported information. F. Butynets formulated one of the conclusions of his monograph as follows: "... comparability, consistency, analytical quality and universality - the acquisition of these characteristics, which is obtained at the exit from the accounting system, that is, its management according to uniform standards within the country." In addition, if the requirements for financial reporting and its unification are distinguished, then the external functions of accounting will not be fulfilled, to which G. Kireytsev attributed the scientific-cognitive, control, informational, motivating, prognostic, regulatory, legal protection function of economic entities [4, p. 524].

The reporting information of one enterprise will differ even more from the data of another. Thus, changes in accounting should be made based on the role of accounting in the social life of the country, taking into account current and prospective tasks. Taking into account the economic, historical, and social features of the development of Ukraine, it is correct to introduce state regulation and establish uniform methodological principles of accounting. In turn, such measures should be on a new basis - due to compliance with the requirements of regulatory acts by all business entities that form the Ukrainian system of accounting legislation. Today, in order to get a job, you just need to have a higher education, and work quietly, you need to be constantly aware of all the events at the company (because now in our country there are a lot of different amendments that are introduced very often). A modern accountant must not only have a thorough knowledge of accounting, but also, if necessary, act as a financial analyst or financial advisor.

List of sources used:

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4. Butynets F.F. Accounting in Ukraine. Mythology. Part 2. - Zhytomyr, 2010. - 524 p.