



БУХГАЛТЕРСЬКИЙ ОБЛІК В ПРОЦЕСІ ІМПЛЕМЕНТАЦІЇ ЄВРОПЕЙСЬКОГО ЗАКОНОДАВСТВА: МЕТОДИКА ТА ОРГАНІЗАЦІЯ

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STATE-FINANCED ESTABLISHMENTS UNDER THE CONDITIONS OF TRANSFORMATION OF LEGAL AND REGULATORY SETTINGS OF PUBLIC SECTOR ACCORDING TO INTERNATIONAL NORMS AND STANDARDS

The role of business accounting in economic management of any state-financed establishment is in support of reflection of all operations connected with utilization of budget and integrating data in finance and budget reporting that allows a manager to take decisions, analyze activity, make and control target flow on the base of approved budget, and reveal unreasonable costs.

The peculiarities of state-financed establishments cause the necessity to investigate new methodological and management approaches to business accounting because the specific of their activity requires generating information necessary for accounting and control goals.

Under the conditions of public sector reforming according to international norms and standards, determination of essence, recognition of income, costs and financial results at state-financed establishments is an important factor essentially influencing forming business accounting.

The main functions of business accounting at state-financed establishments are the following:

- state-financed establishment holds business accounting of property, obligations and economic operations by double recording interdependent accounts of business accounting included in working schedule of accounts of business accounting. The data of analytical accounting should be correspondent to circulations and account balances of synthetic accounting;

- all economic operations and results after inventory check should be registered in time on accounts of business accounting without any omissions or removal;

- initial accounting documents is a reason for recording in accounting registers, which should be done during economic operations or directly after its finishing and contain responsible requisite elements;

- business accounting property, obligations and economic operations made by state-financed establishment using national currency of Ukraine – UAH;

- business accounting of expenditures of state-financed establishment is made from the moment of its registration till its reorganization or liquidation [1, p.127].

To fulfill the main functions, a state-financed establishment should have a plan (estimate), where all income and expenditures are shown.

An estimate of a state-financed establishment is the main document giving authorities for a state-financed establishment concerning income and expenditures, define the volume and direction of costs for its functions and achievement of goals according to budget purpose. Indications of an estimate of a state-financed establishment are testified by calculations of economic grounds of expediency of its financing and right costs allocation according to economic classification.

Forming estimates demands concerning the immediate support by budget costs for remuneration of labor (with salary accounting) should be done and follow strict regime of saving of budget costs [5].



In their turn, income and expenses consist of common and special funds. Costs, got from taxation, duties, provided services and higher authority for support of establishment and are spent according to some types of main activity, belong to common fund of an estimate of a state-financed establishment. Costs, which are got from taxation, duties, provided services, which are predicted by the Law of Ukraine on state budget and are spent with a concrete goal, belong to special fund [2].

Income of a state-financed establishment is divided into income of common fund and income of special fund. Therefore, income of special fund is divided into proper establishment income and income from other revenues. Proper income of a state-financed establishment is costs received from the next: providing paid services, fulfillment of work, product realization, capital assets, sums from surplus of materials revealed during inventory check, write-off debit debts, renting.

Income from other revenues is costs, which were received by a state-financed establishment (for example, beneficial, grants, gifts), subventions, received from budget of other level, costs received from other commissions.

Expenses of state-financed establishments according to economic content differ from costs of business structures because they are public payments, which are not returnable that is such payments, which do not create and compensate financial demands. Expenses are important indications of financial and economic activity of state-financed establishments, which form the base for defining the results of estimate fulfillment of income and expenses and its analysis to reveal internal reserves. Expenses depending on sources of payment are divided into expenses of common and special funds according to estimate and business accounting of which is performed on separate accounts.

Cash expenses are all payments made from current and registered accounts either payments in cash or payments by check. Repayment of money leads to renewing that is decrease of cash expenses. The main task of accounting of cash expenses is support by control according to target expense of budget costs according to estimate allocation.

Allocable costs are real final expenditures of an establishment, completed by corresponding documents along with expenses by creditors' unpaid accounts by calculated but not paid salary and grants. Allocable costs, as a rule, do not meet cash costs neither in time nor in sum [5].

Therefore, improvement of accounting under the conditions of transformation of national legal and regulatory settings according to international norms and standards, increase of its control functions will support the efficiency of economic and financial activity of a state-financed establishment.

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