



Scientific journal «ECONOMICS AND FINANCE»



Les Editions L'Originale

**ECONOMICS, MANAGEMENT, LAW:
REALITIES AND PERSPECTIVES**

Collection of scientific articles

List of journals indexed



Submitted for review in

Conference Proceedings Citation Index -
Social Sciences & Humanities (CPCI-SSH)



Les Editions L'Originale,
Paris, France,
2016

Les Editions L'Originale

**ECONOMICS, MANAGEMENT, LAW:
REALITIES AND PERSPECTIVES**

Reviewers:

Philippe Naccache

Professor at Toulouse Business School (Toulouse Area, France)

Robert Leskovar

Professor at University of Maribor, Faculty of Organizational Sciences (Slovenia)

Science editor:

Drobyazko S.I.

Ph.D. in Economics, Associate Professor, Doctor of science, Honoris causa, Professor of RANH

Economics, management, law: realities and perspectives: Collection of scientific articles. - Les Editions L'Originale, Paris, France, 2016.- 484 p.

ISBN 978-617-7214-26-6

Collection of scientific articles published on the results of the International scientific and practical conference "Economics, management, law: realities and perspectives" is the scientific and practical publication, which contains scientific articles of students, graduate students, Candidates and Doctors of Sciences, research workers and practitioners from Europe, Russia, Ukraine and from neighbouring countries and beyond. The articles contain the study, reflecting the processes and changes in the structure of modern economy and state structure. The collection of scientific articles is for students, postgraduate students, doctoral candidates, teachers, researchers, practitioners and people interested in the trends of modern economic science development.

ISBN 978-617-7214-26-6

© 2016 Les Editions L'Originale
© 2016 Authors of the articles
© 2016 Drobyazko S.I.

CONTENT

1. NATIONAL ECONOMICS AND MANAGEMENT	8
Abylkassimova Zh., Orynbekova G. DEVELOPMENT OF EDUCATIONAL SERVICE MARKET IN REPUBLIC OF KAZAKHSTAN AS THE MOST IMPORTANT FACTOR OF DEVELOPMENT OF LABOR MARKET	8
Aseeva M.A., Gleba O.V. LEGAL REGULATION OF SECURITIES MARKET IN THE RUSSIAN FEDERATION	11
Blaga V.V., Palokha V.O., Savina D.G. SHADOW TURNOVER IN THE NATIONAL ECONOMY OF UKRAINE	16
Butenko O. P., Opikunova N.V. MODERN CONSTRUCTION MANAGEMENT: EXPERIENCE CHINA	19
Horbach L.M. THE THEORETICAL CONCEPTUALIZATION OF ECOLOGICAL INNOVATIONS ...	22
Vihlyayeva I.V., Gritsenko A.N. THE ROLE OF PUBLIC-PRIVATE PARTNERSHIPS IN REFORMING THE HOUSING AND UTILITIES SECTOR	26
Kostenko A.G., Gura O.L. PLACE AND ROLE OF FOREIGN DIRECT INVESTMENT IN ECONOMY OF UKRAINE AND ODESSA'S REGION	30
Gura O.L., Sheremeta V.M. PROBLEMS OF RESIDENTIAL AND COMMERCIAL INVESTMENTS IN THE USA AND THE POSSIBILITY OF THEIR IMPLEMENTATION IN UKRAINE	34
Yesbolova A., Maciejczak M. MEASURES FOR DEVELOPMENT OF POULTRY INDUSTRY IN KAZAKHSTAN	38
Isaeva N.I., Degtiarova O.V. «UKRAINE - 2020»: THE STRATEGIC DOCUMENTS SYSTEM INDEPENDENCE ESTIMATION	42
Petina O. M. YOUTH HOUSING LOANS AS A MOTIVATIONAL TOOL FOR THE DEVELOPMENT OF INNOVATIVE POTENTIAL OF YOUTH	48
Popova M.A. THE CONCEPT OF "MULTIPLY-CONNECTED SYSTEMS" AS A TOOL FOR RESEARCH OF DYNAMIC PROCESSES IN ENVIRONMENTAL PROTECTION ACTIVITIES	55
Pokhylko S.V., Boronos V.M. THE RATING SYSTEM AS INDICATIVE CONSTITUENT OF THE INVESTMENT-FINANCIAL MECHANISM OF SUSTAINABLE DEVELOPMENT	58
Proskurina M.O. THE MARKET OF VIDEO AND COMPUTER GAMES IN THE STRUCTURE OF CULTURAL INDUSTRIES OF UKRAINE	61
Sadchenko E.V., Anderson V.N. PRESERVATION OF BIODIVERSITY IN THE CURRENT CONDITIONS OF TRADITIONAL FORMS OF NATURE RESOURCES USAGE	64
Stupnitska N. I., Sribna E. V. ENERGY AND SUSTAINABILITY IN THE CURRENT WORLD	67
Tokhtamysh N. I. PROBLEMS OF ECONOMIC DEVELOPMENT IN UKRAINE	70
Umanets T.V., Sorgovytska Y.G. THE ROLE OF STATE REGULATION IN FORMATION OF THE CAPABLE TERRITORIAL COMMUNITIES	73
Shatohin E.A., Tsikarev D.B. COSTS OF STATE FOR DEVELOPMENT OF INNOVATION IN THE INFORMATION ECONOMY	78
Shevchenko T., Vyshnytska O. LEGAL FRAMEWORK IN THE SPHERE OF CHEMICAL POWER SOURCES TREATMENT IN UKRAINE: CURRENT STATE AND EUROPEAN BENCHMARKS	82
Shlafman N.L., Bondarenko E.V. SUPPORT OF SUSTAINABLE SOCIAL ENTREPRENEURSHIP POTENTIAL IN UKRAINE	85
2. WORLD ECONOMY	90
Herman L.T., Pin A.M. INTERNATIONAL ORGANIZATIONS' FINANCIAL SUPPORT OF THE SOCIAL PART OF GLOBAL ECONOMIC DEVELOPMENT	90
Maruschshak D.U. MAIN DIRECTIONS AND DYNAMICS OF FOREIGN DIRECT INVESTMENT IN ASEAN COUNTRIES	93
Mykhailyshyn L.I. ROLE OF INNOVATIONS IN THE FORMATION OF GLOBAL ECONOMIC PROCESSES	96
Palamarchuck N.O., Palamarchuck D.M. FEATURES OF INNOVATION DEVELOPMENT EU MEMBER STATES	99
Skavronska I.V. THE ROLE OF MEDIA ECONOMICS IN THE MODERN WORLD	103
3. ENTERPRISES ECONOMICS AND MANAGEMENT	107
Agaverdieva K.F. NON-FINANCIAL REPORTING AS A TOOL FOR REGULATING SOCIAL RESPONSIBILITY	107

Anderson N.V. REGIONAL POLICY FOR INCREASING THE COMPETITIVENESS OF BORDER REGIONS AND TERRITORIES	110
Boyko A.A. THE BASIS RISKS IN THE SYSTEM OF ANTICRISIS MANAGEMENT OF ENTERPRISE	113
Bratishko Yu.S. SOCIAL RESPONSIBILITY OF PHARMACEUTICAL COMPANIES : FORMS AND DIRECTIONS OF REALIZATION	116
Vasyuta V.B., Tenytska N.B. INVESTIGATION SYSTEM EMPLOYMENT INDICATORS OF THE ENTERPRISE IN MODERN CONDITIONS	124
Vereskun O.S. UTILIZATION OF OUTSOURCING IN TELECOMMUNICATIONS INDUSTRY FOR OPERATOR BUSINESS STABILIZATION.....	127
Veretnykova O.V., Murai V.Y. ABOUT DEFINITION OF "SUSTAINABLE DEVELOPMENT OF ENTERPRISES" AND "SUSTAINABLE OPERATION OF ENTERPRISES" IN MODERN SCIENCE .	131
Vechirko O.N. STRATEGY OF SURVIVAL FOR MODERN RETAIL MODERN COMPANY	134
Esetova A. M., Hajiyeva M.I. LEGAL AND LEGISLATIVE BASIS ESTIMATED REGULATION AND PRICING IN CONSTRUCTION.....	138
Gylka U.L. FINANCIAL AND ECONOMIC ANALYSIS OF ENTERPRISES: THEORY AND PRACTICE.....	141
Yarovenko T.S., Hilorme T.V. PERSONNEL AS AN OBJECT OF EDUCATIONAL INVESTMENT ..	145
Goncharenko I. M. FOR QUESTION OF THE EFFECTIVENESS OF REENGINEERING OF BUSINESS-PROCESSES OF NON-PRODUCTIVE ENTERPRISES OF UKRAINE.....	148
Goncharenko O.M., Usov A.V. INNOVATIVE ACTIVITIES AS A PART OF SUSTAINABLE ENTERPRISE	152
Gudz Y.F. STRATEGIC MANAGEMENT OF ECONOMIC POTENTIAL PROCESSING ENTERPRISES OF AGRARIAN AND INDUSTRIAL COMPLEX IN UKRAINE	157
Danylkiv K.P. PROBLEMS AND PROSPECTS OF FINANCING SMALL AND MEDIUM BUSINESS IN UKRAINE.....	162
Yemtsev V.I., Yemtseva G.F. PROBLEMS OF MAKING UKRAINIAN FOOD PRODUCTS COMPETITIVE IN THE EU MARKET	165
Khon Chi John, Ibraimova S.S., Yesbolova A.Y. ANALYSIS AND TENDENCIES OF DEVELOPMENT OF BUSINESS ACTIVITY OF TOURISM IN THE REPUBLIC OF KAZAKHSTAN.....	169
Azarova A.O., Zhalin Y.O. MATHEMATICAL MODELING OF ESTIMATION PROCESS OF INNOVATION ATTRACTIVENESS OF ENTERPRISE	175
Zakharchenko N.V. DEVELOPMENT OF APPROACHES TO ENHANCE HIGH-TECH ON ENTERPRISE	178
Kononenko Ya.V. METHODIC APPROACHES TO EFFICIENCY EVALUATING OF EXPORT-IMPORT OF ENTERPRISE	183
Korolovich O. THE METODICAL APPROCHES FOR STUDY THE ESSENCE OF SMALL BUSINESS STRUCTURAL.....	186
Levitskiy T.Yu. COMPETITIVE STRATEGY IN THE CONSTRUCTION OF INNOVATIVE DEVELOPMENT INDUSTRY	190
Maksymiuk H.M. EMPLOYEES AS THE OBJECT OF RESEARCH IN ECONOMICS.....	194
Marynenko N.Yu. FORECASTING OF THE ENTERPRISES DEVELOPMENT: EXISTING APPROACHES AND TECHNIQUES	197
Meilanov I.M., FARUHOV T. A. TECHNOLOGICAL LEVEL ENTERPRISE AS AN INNOVATIVE CONSTRUCTION OF RESOURCE.....	200
Nikolaieva L.L., Bereza V.V. PROBLEMS OF DEVELOPMENT OF NAVIGATION ON INLAND WATERWAYS OF UKRAINE AND WAYS OF THEIR SOLUTION.....	203
Podvalna N.E. INVESTMENT ATTRACTIVENESS OF THE HOTEL MARKET OF THE ODESSA REGION AT THE PRESENT STAGE.....	207
Polozova T.V., Storozhenko O.V. THE SYSTEM OF EVALUATION CRITERIA OF INNOVATIVE AND INVESTMENT CAPACITY OF THE ENTERPRISE	213
Svistunov O.S. THE METHODS OF ECONOMIC COMPETITION OF UKRAINIAN PRODUSERS (SUPPLIERS) OF INDUSTRIAL LED, ENERGY- SAVING AND INCANDESCENT BULBS.....	216
Serikov A.V., Koval I.N. STRATEGIC PLANNING OF ACTIVITY OF MODERN UKRAINIAN REPERTOIRE THEATRE.....	222
Stepanova E.R. CURRENT TRENDS OF GENDER FACTOR INFLUENCE AT LABOR INCENTIVE	233

Taygibova T.T., Esetova A.M.	FEATURES OF STRATEGIC PLANNING AND MANAGEMENT IN HEALTH	236
Timar I.V.	HOSPITALITY SERVICES IN UKRAINE: CURRENT STATE, PROBLEMS AND PROSPECTS FOR FURTHER DEVELOPMENT	241
Denysenko M.P., Khaustova Y.B.	COMPARATIVE CHARACTERISTICS OF INDIVIDUAL CAPITALIZATION UNDER SYSTEMATIZATION FEATURES OF CLASSIFICATION	244
Chernyavskaya E.I., Blium S.O.	THE SPECIFICITY OF THE LABOUR MARKET IN THE CONDITIONS OF SOCIAL ECONOMY	249
Esetova A. M., Yahyaev M.J.	MAIN AREAS OF MODERN PRICE POLICY IN CONSTRUCTION	252
4.	PRODUCTIVE FORCES DEVELOPMENT AND REGIONAL ECONOMY	257
Maslyhan E., Kampov N.	THE ECONOMICS FOUNDATIONS OF RECREATIONAL NATURE USAGE	257
Mokiy A.I., Antonyuk D.A., Naumenko N.S.	INSTITUTIONAL INTEGRATION OF REGIONAL INFRASTRUCTURE BUSINESS EU COUNTRY: UKRAINIAN-POLISH COOPERATION	260
Olvinskaya J. O.	DYNAMICS OF INDICATORS OF HUMAN DEVELOPMENT IN UKRAINE	265
5.	MONEY, FINANCE AND CREDIT	270
Blagoycheva H.V.	CORPORATE SOCIAL RESPONSIBILITY BETWEEN THE PROFIT AND SOCIAL WELFARE	270
Gaidukovich D.S.	THE CREDIT ACTIVITY OF BANKS IN UKRAINE: CHALLENGES AND PROSPECTS FOR IMPROVEMENT	273
Ganzyuk S.M., Kovalchuk D.D., Moskalenko N.V.	FEATURES OF FUNCTIONING PRIVATE PENSION FUNDS IN UKRAINE	277
Glushchenko O.V.	ASSESSMENT OF THE CURRENT STATE OF THE EXPECTATIONS CHANNEL OF MONETARY TRANSMISSION MECHANISM OF UKRAINE	280
Kovalenko V.M., Kovalenko O.V., Pidgirna V.S.	MAKROECONOMIC ROLE OF PROFIT IN THE FORMATION AND USING OF THE RESOURCES IN FINANCIAL SYSTEM OF UKRAINE	283
Mandra N.G.	INTERNATIONAL ECONOMIC INTEGRATION OF INSURANCE SERVICES: GENESIS, DEVELOPMENT TRENDS	289
Mandra N.G.	ENGINEERING INSURERS, MANAGEMENT	292
Romenska K.M.	THE PRIORITIES OF USING LOCAL BUDGETS FUNDS IN UKRAINE	295
Semenyuk V.O.	APPROACHES TO ESTIMATION VALUE OF EQUITY CORPORATION WITH USING EBO MODEL	298
Smirnova E.A., Saprykina A.S.	FORMS OF FINANCING SMALL BUSINESS	302
Taibek Zh.K., Sariyeva Zh.A.	EFFECTIVE ORGANIZATION OF THE MANAGEMENT OF INSURANCE IN THE INSURANCE COMPANIES FOR THE DEVELOPMENT OF THE INSURANCE MARKET	305
Fysun I., Tomchuk I.	ESSENCE OF ECONOMIC AND TRENDS OF REINSURANCE IN UKRAINE	308
Khmelkov A.V.	FISCAL INSTITUTE AGENT	311
6.	ACCOUNTING, ANALYSIS AND AUDIT	316
Roubíčková J., Černý V.	REPORTING OF UNREALIZED FOREIGN CURRENCY EXCHANGE GAINS OR LOSSES ACCORDING TO CZECH ACCOUNTING STANDARDS	316
Brukhanskyi R.F.	EXPANSION OF ACCOUNTING SUBJECT: STRATEGICAL ASPECT	320
Banasko T.M., Varicheva R.V.	REGISTRATION-ANALYTICAL MAINTENANCE OF MANAGEMENT OF ENTERPRISE DEVELOPMENT	325
Iershova N.Y.	INFORMATION ASPECTS OF THE MANAGEMENT ACCOUNTING SYSTEM: A STRATEGIC LEVEL	329
Zubareva E.V., Borisova E.N.	METHODICAL APPROACHES TO THE ORGANIZATION OF SYSTEM OPERATING ACCOUNTING	332
Kanska O.I.	ANALYSIS OF EXISTING APPROACHES TO ACCOUNTING-ANALYTICAL SUPPORT INTERACTION WITH CONSUMERS GOODS AND SERVICES PRODUCTS	336
Shinkarenko O.N., Brazili N.N.	DEVELOPMENT OF SMALL BUSINESS IN UKRAINE: COMPARISON OF CHERKASY REGION WITH ALL-UKRAINIAN TRENDS	339
7.	TAXATION AND ACCOUNTING SYSTEM	344
Lennerova I.	DIRECT TAXES OF THE LABOR MARKET IN SLOVAKIA	344

Savchuk S.V., Demianiuk A.V. BUDGET INVESTMENT: MODERN CHALLENGES AND PROSPECTS OF DEVELOPMENT	349
8. ECONOMIC SECURITY OF BUSINESS ENTITIES	353
Yaremchenko L.M. ECONOMIC ESSENCE OF FINANCIAL SECURITY OF THE STATE	353
9. MATHEMATICAL METHODS IN ECONOMY	356
Dmytriyeva V.A. DETERMINISTIC AND STOCHASTIC FLUCTUATIONS IN THE ECONOMIES OF UKRAINE AND POLAND	356
Chervak O. MATHEMATICAL MODELING IN ECONOMICS: FEATURES AND METHODOLOGICAL ISSUES OF MODELING	362
10. STATE ADMINISTRATION, SELF-GOVERNMENT AND GOVERNMENT SERVICE	366
Bondarchuk N.V. THE STATE INNOVATION POLICY: THE REALITIES AND PROSPECTS	366
Kushnir I.N. NATIONAL ASPECTS OF PERFECTION OF ADMINISTRATIVE CULTURE OF CIVIL SERVANTS ARE IN UKRAINE	369
Prykhodko O.N. PROFESSIONALIZATION OF CIVIL SERVANTS IN THE SOCIAL PROTECTION SYSTEM	370
11. LAW	374
Hineva D.S. BETTER CONSUMER PROTECTION THROUGH THE EUROPEAN PACKAGE TRAVEL DIRECTIVE	374
Kleymenova S.N. SERVICES ROMAN PRIVATE LAW	376
Kostyuchenko Y. ADAPTATION OF UKRAINIAN LEGISLATION TO THE EUROPEAN UNION LAW: CLARIFICATION OF CONCEPTUAL-CATEGORICAL APPARATUS	379
Petrenko K.R. LIMITATION IN CIVIL AND CRIMINAL LAW: COMPARATIVE AND LEGAL ASPECTS	382
Tkachuk O. CORRELATION OF RIGHT TO FAIR JUDICIAL CONSIDERATION AND PRINCIPLE OF RULE OF LAW	385
12. TOURISM ECONOMY	389
Zaitseva M.N. BENCHMARKING AS A WAY TO INCREASE THE EFFICIENCY OF TOURISM COMPANIES	389
Moskviak Y.Y. GOVERNMENT REGULATION OF BUSINESS IN TOURISM	392
13. MANAGEMENT	395
Arsenjev Yu.N. APPLICATION FORMS THE EFFECTIVENESS OF QUALITY IN ECONOMICS, MANAGEMENT, EDUCATION	395
Tyurina N.M., Nazarchuk T.V., Karvatska N.S. ORGANIZATIONAL DESIGN: THEORETICAL AND APPLIED ASPECTS	401
14. MARKETING	410
Balabanova L.V., Fedoseyev D.V. CREATIVE MARKETING MANAGEMENT FROM THE POINT SYSTEMS APPROACH	410
Blagoy V.V., Yevstyefyeyeva A.A. OPTIMIZATION PROGRAMS FOR GOODS AS A MANAGEMENT TOOL ENTERPRISE FINANCIAL CONDITION	413
Kovinko E. N., Verbitsky R., Romanovska I. BRAND MANAGEMENT SYSTEM STRATEGIC MANAGEMENT	416
Litovchenko I., Rulins'ka O. MARKETING ACTIVITIES INSURANCE COMPANIES UNDER INTERNET ENVIRONMENT	420
Soroka K.O., Panchuk O.S. MARKETING STRATEGIES OF ENTERPRISE	427
Hassan Ali al-Ababneh. PROSPECTS FOR THE USE OF FUZZY LOGIC IN THE MARKETING PROCESS	432
15. PSYCHOLOGY, PEDAGOGY AND EDUCATION	436
Bezlyudna V.V. PROFESSIONAL TRAINING OF FOREIGN LANGUAGES TEACHERS IN UKRAINE IN THE FIRST HALF OF XX CENTURY	436
Bodrova T. A MUSICAL WORK IN THE CONTEXT OF FUTURE MUSIC TEACHER'S PERFORMANCE ACTIVITY	441

Guseinov R.D., Kotova I.B., Nedbaev D.N. GENDER DIFFERENCES OF PROFESSIONAL AND LIFE PROJECTS OF HIGH SCHOOL STUDENTS	445
Karpenko O.G., Du Ljan. SOME ASPECTS OF MUSICALLY-ELUCIDATIVE ACTIVITY WITH STUDENTS IN THE CONDITIONS OF HIGHER EDUCATIONAL ESTABLISHMENT	448
Kravets N.P. FACTORS THAT COMPLICATE THE READING ACTIVITY OF MENTALLY RETARDED STUDENTS	451
Lov'yanova I. V., Vedrenkova Z. I. CHARACTERISTICS OF THE OBJECTIVES AND CONTENT OF PROFESSIONALLY DIRECTED TEACHING MATHEMATICS AT PROFILE SCHOOL	456
Matviienko O. THE INFLUENCE OF SOCIO-POLITICAL CHANGES IN SOCIETY ON THE MORAL DEVELOPMENT OF PRIMARY SCHOOL AGE CHILDREN	459
Pan'kiv L.I. PEDAGOGICAL PRINCIPLES OF FORMATION PUPILS' ARTISTIC ORIENTATIONS FOR SCHOOL EDUCATION SYSTEM	463
Pet'ko L.V. FORMATION OF PROFESSIONALLY ORIENTED FOREIGN LANGUAGE TEACHING ENVIRONMENT IN THE CONDITIONS OF UNIVERSITY FOR STUDENTS OF SPECIALTIES 023 «FINE ARTS» AND 022 «DESIGN»	466
Xie Fang. COMMUNICATIVE ACTIVITY OF THE FUTURE MUSIC TEACHERS: SOME FEATURES OF THE COMPETENCE-BASED APPROACH	472
Teslenko V.V. SCIENTIFIC-THEORETICAL AND METHODOLOGICAL PRINCIPLES OF TRAINING FUTURE TEACHERS TO RESEARCH PEDAGOGICAL ACTIVITY	475

Při použití výsledkového způsobu bude pohledávka ke dni uskutečnění účetního případu oceněna také ve výši 264 250 CZK, k závěrkovému dni bude přeceněna na 266 570 CZK. Avšak v souladu s platnými účetními (i daňovými předpisy) dojde k proúčtování finančního výnosu (nerealizovaného kursového zisku) a tím i ke zvýšení výsledku hospodaření podniku o 2 320 CZK. Dne 17. ledna 2016 bude inkasována částka 10 000 EUR, denominovaná na 265 900 CZK. Dojde k proúčtování kursového rozdílu ve výši 670 CZK, ve formě finančního nákladu (realizované kursové ztráty) a bude o tuto kursovou ztrátu ovlivněn výsledek hospodaření v roce 2016.

Tabulka 1

Dopady na výsledek hospodaření a řešení závěrkových kursových rozdílů

Způsob	Hodnota 1	Hodnota 2	Hodnota 3	VH 1	VH 2	Suma VH
Rozvahový	264 250	266 570	265 900	0	0	+1 650
Výsledkový	264 250	266 570	265 900	+2 320	- 670	+1 650

Tabulka 1, zdroj vlastní

Vysvětlivky:

Hodnota 1 = hodnota pohledávky v CZK ke dni 15.12.2015

Hodnota 2 = hodnota pohledávky v CZK ke dni 31.12.2015

Hodnota 3 = hodnota pohledávky v CZK ke dni 17.1.2016

VH 1 = výsledek hospodaření roku 2015

VH 2 = výsledek hospodaření roku 2016

Suma VH = kumulovaný výsledek hospodaření za roky 2015/16.

Závěr

Z výše uvedeného příkladu vyplývá, že z hlediska kumulovaného výsledku hospodaření nedochází za obě období ke vzniku rozdílu. Avšak při použití výsledkového způsobu účtování kursového rozdílu dochází k ovlivnění výsledku hospodaření v jednotlivých letech, což může hrát významnou roli u dlouhodobých závazků a pohledávek při velkém objemu cizí měny (a následně i v daňových dopadech), zejména pokud se k datu uskutečnění úhrady, resp. inkasa doposud očekávaný zisk nepotvrdí.

Problematika nerealizovaných kursových rozdílů by si zasloužila širší diskusi i na poli účetním, nejen daňovém.

Literatura:

1. Zákon č. 586/1992 o daních z příjmů ve znění pozdějších doplňků a novel.
2. Pokyn GFR D-6.
3. Šletr V., dle www.dan-poradce.cz/informace/Info24.pdf.
4. Časopis Týden č.15/2016 – Chaos v zákonech: vyhozených 500 miliard ročně, str. 46-48.
5. Český účetní standard pro podnikatele – č. 006.
6. Český účetní standard pro podnikatele – č. 019.
7. Vyhláška č 500/ 2002 Sb., kterou se provádějí některá ustanovení zákona č. 563/1991Sb, o účetnictví, ve znění pozdějších předpisů, pro účetní jednotky, které jsou podnikateli účtujícími v soustavě podvojného účetnictví.
8. Mezinárodní standard IAS/IFRS č. 21 – dle <http://www.kacr.cz/ifrs-a-ifric-dosud-neschvalene-eu>.
9. www.danarionline.cz/rozhovory-reportaze/ivana-pilarova/.
10. cfworld.cz/informace-gfr-k-problematice-nerealizovanych-kurzovych-rozdilus-ohledem-na-judikaturu-nejkvyssiho-spravniho-soudu-2749.

Brukhanskyi R.F.

Doctor of Economic Sciences

Ternopil National Economic University, Ukraine

EXPANSION OF ACCOUNTING SUBJECT: STRATEGICAL ASPECT

The problem of need to improve accounting system in accordance with the requirements of strategic management was investigated. From the standpoint of improving the business accounting system the main directions of extension of business accounting subject concerning ensuring its strategic orientation were outlined: reflection of future facts of economic life; definition of the environment components as objects of strategic account; introduction of new types of strategic accounting objects with expenses capitalizing (intellectual capital, knowledge, etc.): financial parameters of new objects of strategic accounting; non-financial parameters of new objects of strategic accounting.

Keywords: *strategic accounting, strategic management, the subject of accounting.*

All scientists considering the problem of the need to improve accounting in accordance with the needs of strategic management can be divided into two groups.

The first group representatives only emphasize the existence of unmet needs on the part of strategic management of enterprises in the accounting information of strategic nature and on the need to conform the accounting system to such requirements. At the same time the authors do not specify what kind of management needs should be satisfied and what should be improved in the accounting system. The main goal of the first group researchers is only a statement of the problem existing concerning non-compliance of the current accounting system with the requirements of strategic management, making calls concerning the need of transformation of the existing approaches to the accounting systems building for business accounting could become a valuable tool for strategic management.

The representatives of the second group, together with a statement of the need to reform the business accounting system towards the provision of strategic guidance, offer their own versions of the process practical realization. In particular, the authors found such "bottlenecks" of the accounting system, which must be "advanced" on the basis of different approaches use (improving of accounting methods, clarifying the accounting object, functions change, etc.) in order to provide business accounting information for formulation and implementation of corporate strategies.

One of the most actual directions of accounting system development and problematic issues that need urgent solution is to expand the business accounting object, as a part of dataware of enterprise strategic management. According to the analysis results, which was carried out, the following directions of proposals concerning improvement the object of strategically oriented accounting system, based on consideration of existing deficiencies of financial accounting system were identified (Fig. 1).

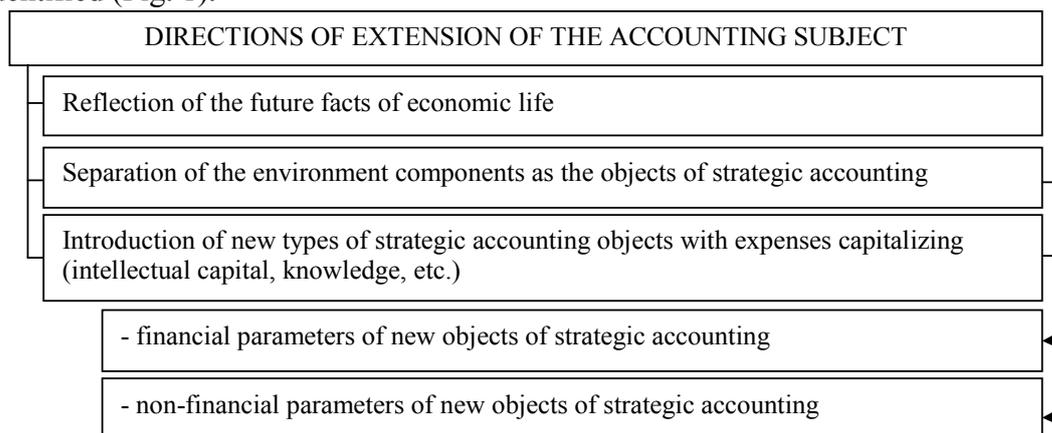


Figure 1. Directions of accounting subject extension as a part of dataware of strategic management of the enterprise

Today among national researchers there is no unity in the approaches to understanding the matter of the business accounting object as practice. Existence of such a situation, on the one hand, reflects the efforts of scientists to align theoretical and methodological aspects of the accounting science with the new economic conditions and changes in the nature of economic activity of enterprises, on the other hand – it shows shortcomings of modern theory of business accounting. So, today, scientists propose various options for using new methodological tools for further development of accounting science. For example, V. Zhuk proposes to use institutional economic theory to solve this problem, O. Petruk – the theory of systems, M. Pushkar – the theory of accounting intellectualization.

Changing the business accounting object as practice with the changes of economic system in the process of historical development of the accounting science is fairly typical phenomenon. This is due to the fact that over time significant changes take place in the operating conditions of enterprises and in the structure of main production factors, necessary for their successful work, priority of these factors changes. Thus, changes in the assets structure and liabilities of the companies, appearance of their new kinds, suggests the need to change the requirements (rules,

postulates, principles, qualitative characteristics of the accounting information, etc.) concerning their accounting reflection and change of meaningful understanding of the business accounting object in general.

As it was mentioned by professor V. Zhuk, whatever the business accounting object is in its current interpretation, it depends on the level of economic development [1, p.17]. However, we believe that accounting object is more close not to the economy as a whole, but to those management systems, for efficient functioning of which the accounting information is used, and to changing of conditions, in which these information systems function. Therefore, with appearance and conceptualization of strategic management new requirements for accounting information appeared, which led to the need for clarification (expansion) of the business accounting object, which will act as the main element of the accounting and analytical support of the facilities' strategic management.

K. Ward also mentions the need to change the accounting subject and according to him strategic decisions should be made only after comprehensive assessment of their impact on the financial results, which requires that the current accounting system would operate within a specific business strategy and suit it [4 , p. 21]. Accordingly, the subject of strategic accounting is an activity of the enterprise in the context of specific business strategy, which provides the need of accounting display of business transactions and preparation of strategic accounts within a specific business strategy. Therefore, together with matter deepening of the accounting subject by means of its expansion, one should take into account the peculiarities of operation of the system of strategic management of enterprises, which provides practical implementation of strategic management through definition of strategic business units and relevant strategic business areas. On this basis structuring of the accounting subject as element of information support of strategic management should be made based on consideration of existing types of enterprise strategies.

Let us consider more particularly each of possible ways to expand the business accounting subject.

Showing future facts of economic life in the business accounting system. According to the traditional approach performed facts of economic life (actions and events) and their consequences reflected in business accounting. However, today's approach, based on a certain set of conceptual principles and set of business accounting principles does not allow to create the necessary preconditions for effective formulation and implementation of business strategy, particularly in the part of strategic alternatives development. Thus, according to the professor M. Pushkar, due to different reasons, accounting does not meet the requirements of the market economy, which is an evidence of the fact that it does not pay enough attention to track modern and strategic aspects of the enterprise activity in subsystems of operational and strategic level of management through its inherent property - tracking the facts for the last very long period (quarter, semester, year) [3, p. 93].

If today the need of forecast accounting information occurs only in a specific group of users – strategic management, in future the range of such users can be greatly increased. For example, in the practice of U.S. companies the forecast accounting information is widely used in the accounting of financial investments, insurance contracts, deferred taxes and benefits, based on the prices of shares.

Because of the problem of accounting information retrospective it is necessary to expand the accounting system in time, that in general will change the attitude to the accounting system from the side of the users concerned and will ensure its appropriateness to their growing requirements. According to Mr. P. Kutsyk, the extended information system of accounting as the way of displaying the facts and events that took place, and simulation of such events for variant analysis and decision-making is closely linked with the strategy of the enterprise [2, p. 58]. Therefore, the "temporal" extension of the accounting system is one of the ways to ensure its adequacy to the needs of its users and is the way of increasing the effectiveness of the system of strategic management of enterprises in general.

Showing the environment objects in the accounting system. According to the latest actual trends of development of the strategic management concept the scholars pay more attention to the

external environment of the enterprise, because of economy globalization, its postindustrialization (significant development of the service sector) and innovation (increase in the share and role of intellectual capital in the enterprise activity) the level of environmental dynamism increases and new requirements for operation of enterprises themselves (distribution of existing and attraction of new resources, the choice of strategic alternatives, etc.) are put forward.

In the late 70's - early 80's of the XXth century the "environmental" school was formed in the sphere of strategic management (B. Astley, C. Oliver, D. Pew, J. Freeman, M. Khann and others), who coming from the research in biology formed an approach, according to which the enterprise is a passive object, since the process of forming and realization of its strategy depends only on the state and changes of its external environment. In order to obtain competitive advantages in the future, the enterprise must adequately respond to the environment changes, basic skills, which enterprise managers must have, is adaptability to external forces. The use of this approach in relation to the business accounting system would require making significant changes in accounting methodology, including widespread introduction of indirect methods for assessing the accounting objects, refusal to consider the capitalization of costs as the main management object from the position of existing system of accounting information forming.

Common approach, which a great number of researchers in the strategic accounting field follow - is building the strategically oriented accounting system, which would simultaneously provide submission of the information about internal and external environment as a basis for making strategic management decisions. Only under such conditions, according to K. Ward, the system of strategic accounting management would bring positive results for the process of strategic analysis, planning and control, when it will be suitable for operation in a changing, evolving environment [4, p. 7]. Therefore, on the author's mind, the need to expand the administrative management object and its inclusion to the elements of enterprise environment is of no doubt.

All researchers, who consider the environment and its elements as an integral part of business accounting object can be divided into two groups.

The first group representatives (I. Kryshchyna, D. Lozovyytskiy etc.) offer to include environment of the whole enterprise, without separation of its components to business accounting objects. Development of strategic accounting concept, which occurred mostly due to increasing demands of users, influenced forming of goals and tasks of the strategic accounting as a functional direction of business accounting, which respectively, requires forming and elaboration of its principles (I. Alexeieva, S. Golov, Z. Udalova). Introduction to scientific use by the authors and substantiation of the new accounting principles is carried out in order to establish theoretical and methodological prerequisites for evaluation and reflection of the environmental components of the enterprise. In general, the first group representatives offer to reflect the whole enterprise environment in business accounting, without exception.

The second group representatives (I. Bohataia, A. Fatenok-Tkachuk and K. Zamoyska, V. Khomka and G. Bryk etc.) consider the enterprise macroenvironment as a new component of the business accounting object. The researchers believe that for efficient strategic management it is obligatory required to monitor the external macroenvironment, control the risks and dangers, which constantly occur. Accounting identification, assessment and reflection of external influence factors allows to track permanent changes, which occur in macroenvironment and respond to them in time, creating conditions for improving the efficiency of the enterprise work.

An important feature, which necessarily should be noted, is that when considering the entire microenvironment as an object of business accounting, the obtained information can be used to control it, because it can influence the microenvironmental components as a result of taking management decisions. At the same time, the enterprise management cannot influence macroenvironment; however the accounting information about it is needed for development and successful implementation of the strategy. Accordingly, it can be managed also on the basis of accounting information about microenvironment, which can't be said about macroenvironment, the information about which is collected and provided to users for enterprise management. On the basis of the accounting information about macroenvironment it is impossible to conduct direct

management as a process of targeting influence, since macroenvironment is not under the influence of management. Therefore, in this case, it is more appropriate to use the concept of adaptation of the process of enterprise functioning, building and implementation of its strategy to changes of macroenvironment.

On the assumption of the aforesaid, we consider that the accounting subject can be extended only in part of enterprise microenvironment, and the information about its macroenvironment should be collected with the help of strategic analysis system not on regular basis, as the accounting system does, but in case of need at the appropriate request from the side of enterprise management. In our opinion, at the present development level of accounting methodology it is impossible to provide reflection of changes all the macroenvironment factors in business accounting system, in particular, such as: global environmental changes; depletion of natural resources; limited agricultural lands; lack of resources and raw materials; growth of environmental pollution; change of state influence on the economy; changing of regulatory and legal basis; changing of cultural values and norms of behavior etc.

We should also define a group of researchers in the field of business accounting (M. Bolduiev, G. Krohicheva, N. Tarasiants, T. Odintsova, V. Semaniuk, I. Khakhonova and N. Khakhonova), who simultaneously indicate a need to expand the business accounting object in time and space. On their mind, extension of business accounting object in time and space is an important prerequisite to be used as a basis in development of strategic accounting system of enterprise. Using this prerequisite involves not only improving the content of the business accounting object, but also improving the business accounting methodology in order to provide information about environmental objects to the interested users. Existence of such views of the authors demonstrates the complexity of the approach applied by them, which in general allows us not only to make the business accounting system closer to the needs of certain groups of the accounting information users, but also to build a universal model of the accounting system changes within development of the business accounting service function as a practice, the end result of which is creation of the accounting information product.

Introduction of new types of objects of strategic accounting by means of expenses capitalizing (intellectual capital, knowledge) and building the system of financial and non-financial parameters. In addition to the environmental objects, using which it is offered to extend the business accounting object and to form the object of strategic business accounting more precisely, the researchers also identify other new accounting objects, which management at the enterprise has strategic orientation and on which its strategic stability depends much. Accounting display of such objects in most cases is prohibited by the current accounting standards (MSFZ, P(S)BO, etc.) due to inability to ensure their accurate identification and objective accounting estimation.

In most cases, these objects are associated with intellectual and innovation activities of enterprises, so they have additional competitive advantages. Since it's rather difficult to measure the results of intellectual activity, a considerable number of proposals concerning their accounting displaying concerns purely theoretical aspects, without specific methods disclosing. In order to ensure practical implementation of such proposals it is necessary to take into account lack of such facilities in the national accounting standards, particularly in P (S)BO 8 "Intangible assets". This causes a number of problems because, first, it is necessary to detect differences between innovations and intellectual capital, and intangible assets, intellectual property and NDDKR expenses, and then to talk about the possibility of their inclusion in the accounting system.

After the XVIII-th World Congress of Accountants, which took place in 2010 in Kuala-Lumpur (Malaysia), where a decision was taken concerning the need to expand the financial statements of companies with nonfinancial parameters, a significant number of proposals appeared for development and improvement of accounting non-financial accounting, particularly as a dataware tool for strategic management. Non-financial accounting allows to give the enterprise management the information, which is absent in traditional financial accounting or concerning those resources of the enterprise, for which it is impossible to provide a reliable estimation or there is no evidence concerning possibility of their obtaining at use of future economic benefits. At the same

time, these resources are the objects of strategic management, as they play an important role in maintaining strategic stability of the enterprise and obtaining of competitive advantages.

Thus, in terms of realization of strategic approach to the enterprise management it is necessary to develop the set of non-financial parameters of strategic orientation of the enterprise activity, that is those parameters, which would ensure successful fulfillment of the processes of forming, implementation, evaluation and monitoring of the enterprise strategy.

Conducted analysis of the researchers' approaches to improvement the accounting system for provision of its strategic orientation allowed to reveal the following directions of extension of the accounting object: reflection of future facts of economic life; definition of the environment components as the objects of strategic accounting; introduction of new types of objects of strategic accounting by means of expenses capitalizing (intellectual capital, knowledge, etc.): financial parameters of new objects of strategic accounting; non-financial parameters of new objects of strategic accounting.

Extension of the accounting subject against the background of selected directions allows to ensure conformity of the information, generated with the accounting system, with strategic management needs and allows to provide information support of the processes of formulation, development, implementation, evaluation and monitoring of enterprise strategy fulfillment.

References:

1. Zhuk V. M. Deepening the matter of the business accounting object / V. M. Zhuk // Accounting and finances of agro-industrial complex. – 2012. – No. 1. – p. 16-23.
2. Kutsyk P. O. Conceptual approaches to consideration of the information accounting systems in corporate management / P. O. Kutsyk // Accounting and finances. – 2013. – No. 4 (62). – p. 52-60.
3. Pushkar M. S. Creating a modern accounting system focused on the needs of the market environment / M. S. Pushkar // Innovative economy. – 2010. – No.5. – p. 92-96.
4. Ward K. Strategic management accounting / Keith Ward. – M.: Closed corporation «Olymp-Business», 2002. – 448 p.

Banasko T.M.

PhD, Associate Professor

International Humanitarian University (Odessa)

Varicheva R.V.

PhD, Associate Professor

Odessa Institute of Trade and Economics of KNTEU

REGISTRATION-ANALYTICAL MAINTENANCE OF MANAGEMENT OF ENTERPRISE DEVELOPMENT

Банасько Т.М.

к.е.н., доцент

Міжнародний гуманітарний університет (Одеса)

Варічева Р.В.

к.е.н., доцент

Одеський торговельно-економічний інститут КНТЕУ

ОБЛІКОВО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ РОЗВИТКОМ ПІДПРИЄМСТВА

Визначено особливості обліково-інформаційного забезпечення управління підприємством для реалізації стратегії його розвитку

Ключові слова: розвиток, стратегія розвитку, облікова політика підприємства, обліково-аналітичне забезпечення управління

The features of accounting and information management software company to implement its development strategy

Key words: development, strategy development, accounting policy, accounting and analytical support of management

Підприємство як основний елемент різних галузей економіки на мікрорівні за рахунок відповідної організаційної структури, системи управління та виробничого процесу створює