



## **КОНТРОЛЬ, АУДИТ І АНАЛІЗ: ВИДИ ТА БАГАТОЦІЛЬОВИЙ ХАРАКТЕР В ПРОЦЕСІ СУСПІЛЬНИХ ТРАНСФОРМАЦІЙ**

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### **ACCOUNTANT SYSTEM OF UKRAINE IN THE CONDITION OF GLOBALIZATION**

The problem of transformation of accounting system towards globalization needs recently has become very actually. First, it is stimulated by the progress of world's economy which needs adequate language of conversation between companies which function at international markets, second, there should be a deeper understanding of the content of the international standards and the possibilities of it's practice in Ukraine in order to reform our accounting system.

International accounting standards (IAS) gain wide recognition and are used more often all over the world. During next few years this level of opportunity of practice has to increase thanks to the program of close cooperation, which provides The Board of international accounting standards. Due to that European Parliament accepted a resolution that all annual reports of all enterprises, shares of which quote freely and which are registered on European Market, should follow the IAS, beginning from 31<sup>st</sup> December 2005 (according to the resolution of European Parliament № 1606/2002 and the Board of July 19, 2002 "About using international accounting standards"). However, the purpose of creating IAS consists of that, that the Board has to find decisions, which could be useful for every juridical person all over the world, not depending on the tome of exception – either in 2006 or any time.

The practice witnesses that exception and use of IAS prevails: decrease of risk for creditors and investors; a low of costs for every country for the development of their own standards; deepness of international cooperation in accounting sphere; the same understanding of accounting reports and the rise of trust to the indicators all over the world.

IAS – united, consistently perfected system of accounting and financial statements, which generalized accounting principles and rules of making financial statements. This system has developed as a result of intensification of processes of economic integration of countries and directed to cooperation of methodology of statement and accounting in different world countries. IAS – are the generalization of achievements of theory and practice of accounting in countries with well-developed market economy, which concern the questions, which have more important sense at the international level.

The purpose of standards is to be enough detailed and completed, and to have the same understanding all over the world. They don't determinate the rules of operating the bookkeeping, they only describe general principles of accounting and present of the information in financial statement.

IAS always are reconsidered with the purpose of including the current condition and necessities in its change. The main peculiarity of these standards is that they prevision several alternative approaches of similar bargains and events, for example several methods of inventory or several versions of evaluation of financial investments.



All IAS are closely connected among thus, forming united system. The use of one of them leads to the use of other of this system. These standards are very flexible, because they should be provided in countries with very diverse system of accounting.

National system of accounting is gradually adapted to IAS. The first step to transformation of our system was after accepting of “The program of reforming system of accounting with using international standards” (confirmed by the Resolution of the Ukraine’s Cabinet of Ministry on October 28, 1998 № 1706 [1]). Several actions have been done in this direction with a purpose of practical realization of this resolution, for example:

- approved the Law of Ukraine “About accounting and financial reporting in Ukraine ” which fasted on legislative level the principles of operating the accounting and financial statement in Ukraine”;
- confirmed national standards of accounting (NSA), which designate principles and methods of accounting, Chart of accounts, assets, capital, liability and economical bargain and the Instruction about using it, etc.

According to the Law of Ukraine “About accounting and financial reporting in Ukraine” NSA are obligatory for use.

Need of transformation is stimulated by the problem, that NSA are quite similar to IAS, but still do not include all requirements about presentation and exposure of information. Though, NSA are based on IAS, there are same differences between them. First of all the conceptual base of NSA is absent. And, at the moment, some of IAS do not have following NSA. For example, IAS №26 “Accounting and reporting according to the pension program”, etc. The discrepancy of financial statement of Ukraine enterprise to the IAS requirements can be born due to several order of forms in Ukraine [2, c.5], and some of NAS contain a lot of undefined terms and concepts that sometimes lead to the wrong interpretation of some of standards. Misunderstanding of NAS with tax legislation has led to the situation when enterprises keep two kinds of accounting (financial according to NAS and tax). Besides, those should be provided similar computer programs, forms of primary documents and registers, according to NSA. Thus, all ministers and departments must create and publish instruction (or methodic recommendation) for use of NSA.

With the purpose to avoid all misunderstanding, while creating NSA, it is necessary to keep to these conditions: clear definition of all of question and concepts, which can be regulated; matching to present legislation; taxing into consideration social and economic factors, historical traditions, experience, etc; expose principles, methods and procedures of accounting which can be effective in any situation; same standards, which must include general principles, basic contents and treatment of information; every standard has to be short and understandable, but with all requirements for the object of it; united style of the content of the standards; identical interpretation of the content of the standards for book-keepers, auditors and other users; enough flexibility for the purpose of perfection considering new circumstances.

However, reformation of accounting system in our country needs from bookkeepers a increase of their qualification, because the professional level of the bookkeeper plays a great role on the reliability and completeness of financial statement, and then on the base of it, decisions about financial situation of the enterprise accept for the users of the information. That is why it is obligatory to create a program for the preparation of the new, more professional book-keepers nowadays.

Thus, national reform of accounting has to be realized by the following directions of the IAS in the conditions of globalization: legislative acceptation of new accounting principles; normative providing of the accounting: methodic providing (instruction, comments); preparation, retaining and requalification of the bookkeepers; international cooperation of Ukraine with the international professional specialized organizations.



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## **ЕКОНОМІЧНА ЕКСПЕРТИЗА ІНВЕСТИЦІЙНОГО ПРОЕКТУ НА ЕТАПІ ЙОГО ПЛАНУВАННЯ**

Для успішного розроблення інвестиційного проекту необхідно правильно узгодити інтереси учасників інвестиційної діяльності, винагородити їх за ризик, пов'язаний з інвестуванням в проект і компенсувати втрати від інфляції в майбутньому періоді.

В системі управління створення і реалізації інвестиційного проекту важлива роль належить економічній експертизі.

Питання суті, розробки, експертизи, оцінки ефективності інвестиційних проектів розглянуті в працях українських та зарубіжних науковців: О. Вовчак, Г.Лагутіна, О. Іванчук, Ю. Єрешко, С.Рудейчук, Я. Меленівської, С. Цицюри, Н.Давиденко, Л. Ноздріної, Уильяма Ф. Шарпа та інших.

Однак не достатньо висвітлені в наукових працях питання експертизи інвестиційних проектів на етапі їх планування.

Підготовка реального інвестиційного проекту до реалізації вимагає розробки бізнес-плану. Його складають після проведення усіх необхідних досліджень, перед прийняттям інвестиційного рішення[1, с.35]. Бізнес-план дозволить учасникам інвестиційного проекту не лише прийняти, але й зафіксувати перелік робіт та виконавців, необхідні витрати і джерела їх покриття, щоб були виправдані сподівання учасників інвестиційного проекту на його ефективність.

Метою проведення експертизи є відбір і вирішення проблем з фінансування, доведення економічної доцільності інвестиційних витрат за сукупністю показників, прийнятних для інвестора [2, с.45]. Проведена економічна експертиза повинна сприяти правильному вибору інвестиційного проекту. Доцільно зазначити, що проекти, які були представлені інвесторам, необхідно порівнювати за допомогою єдиної системи показників. Порівнянність інвестиційних проектів визначається:

- обсягом робіт, які проводять за допомогою застосування нових технологій і обладнання;