

## **СВІТОВЕ ГОСПОДАРСТВО І МІЖНАРОДНІ ЕКОНОМІЧНІ ВІДНОСИНИ**

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### **ANALYSIS OF ORGANIZATIONAL PRINCIPLES OF ACCOUNTING**

Basing on the traditional essence of accounting and failure of managers at the domestic companies to give due attention to the need in defining further strategy of their operation, studying the organizational aspect of accounting system in the context of potential need in information support to the process of making strategic decisions is an urgent problem so far.

At the level of professional regulation of accounting, a final consensus has not been reached yet as to who shall define principles in the area of accounting and reporting, how the principles shall relate to postulates, and how they can be used to develop the accounting standards.

E.S. Hendriksen and M.F. Van Breda note that low priority of accomplishments in the establishment of a set of principles is justified by the complexity of tasks, which accountants set themselves [6, p. 75-76]. F.F. Butynets points out that the theoretical postulates underlying the organization and maintenance of accounting, preparation and submission of information to users of financial statements should be rethought nowadays [2, p. 27]. Any changes in accounting purposes shall also involve changes in accounting policies. Some American researches, particularly G. Nelson, K. Noubs, K. Shypper, while contradicting to common position, note that developers of the standards use policies to provide regulations for those preparing financial statements and that standards should be based on regulations [4, p. 176].

National scientists point out that accounting in our country was historically and traditionally based on the following principles [2, p. 27]: preference of legal relations (dominion of letter over spirit); orientation of accounting towards ensuring macroeconomic regulation; predominance of controlling function of an accountant.

O. M. Petruk considers the issue of listing the accounting policies acceptable to the national accounting system. The author brings up the problem of uniformity of accounting (uniform representation of similar facts in business activity), which is a major methodological prerequisite for ensuring the comparability of accounting data [3, p. 197-198].

It should be noted that the purpose of efficient organization of accounting is not limited to ensuring reliable presentation of accounting data, providing internal and external users with accounting and economic information in the format of financial statement or achieving an optimal allocation of responsibilities between accountants.

Falling with the views of scientists, we consider the organizational tasks of accounting to be the following: timely, complete, accurate and continuous representation of business transactions; processing of data using appropriate techniques and methods proposed by accounting regulations and standards, regulatory documents; preparation of financial statements and their timely submission to users [5, p. 157].

Correspondingly, organization of operation of an accounting system shall ensure the following: 1) timely, complete, accurate and continuous representation of all business activities that have taken place in a company; 2) processing of data by means of appropriate procedures, techniques and methods, in accordance with the requirements for the disclosure of source data; 3) basing on the resulting array, completion of processed information, which is recorded in source documents and accounting registers of a company, and provision of the information to interested users.

Similarly to any other system, the accounting system and its organizational process are based on key basics, principles. All of them are aimed at achieving an integrated goal, i.e. establishment of a data support system to the process of making strategic managerial decisions, and absence of such a system can provoke negative effects in business activity of an entity. The organizational principles of accounting differ from accounting policies; they have a slightly different meaning and are not defined by legislation, but, discretionally, by academicians and practitioners. The most important principles are the following:

1) Principle of responsibility involves ensuring the accounting organization process by an internal executive document and responsibility of company managers;

2) Principle of legal compliance involves the need to implement organization of accounting in accordance with the requirements stipulated by legislation, with due regard for business needs and strategic goals established for entity development;

3) Principle of analogousness involves application of general uniform methodological and methodical basics to the organization of accounting in all structural units of an entity;

4) Principle of systemacity involves determination of structural elements of the accounting system, nature of their interrelation, features of organizational aspects application to each element, as well as establishment of interrelations between accounting system and management system within the framework of information requests formation and accommodation;

5) Principle of integrity involves studying accounting system integrally and as a component of an entity management system;

6) Principle of particularity involves consideration of economic interests (information needs) of a company during the formation of its accounting process;

7) Principle of confidentiality involves development of access levels to changing organizational aspects of accounting system operation, using accounting and business information;

8) Principle of recording is based on the fact that accounting authorizes to represent only those data on business facts, which ensure administrative impact on business processes. Therewith, the cost of creating these data should be less than the economic benefit derived from managerial decisions made on their basis;

9) Principle of data cost effectiveness (rationality) is based on the fact that the benefits ensured by the data should not be less than the cost of their obtainment;

10) Principle of prudence or conservatism involves application of accounting assessment methods, which should prevent underestimation of liabilities & expenditures and overestimation of assets & revenues of an entity;

11) Principle of consistency involves absence of rules and regulations that contradict each other within an accounting system;

12) Principle of communication involves a user-to-user data transfer while ensuring accuracy of their interpretation.

Adherence to the organizational principles of accounting in a company envisages implementation of a set of organizational tasks by its owners or by an authorized authority, i.e. organizational tasks of accounting that are based on accounting tasks and management system, and the top-priority task is clear identification of strategic goals for the entity development.

The completed analysis of accounting policies allows for the conclusion that within the framework of addressing the problem of principles determination, the levels of

accounting policies and statements preparation shall be separated and, accordingly, organizational principles of accounting, accounting policies, principles of financial statements development and submission should be distinguished.

The organizational principles of accounting should ensure creation of conditions for a company's activities accounting. The group of accounting principles includes the principles that reflect conditions of accounting procedures application during collection, recording, grouping, systematization, classification and consolidation of data on business operation items. The principles of development and submission of financial statements are related to the conditions of preparing and publishing the statements by companies.

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## МІЖНАРОДНЕ РЕГУЛЮВАННЯ ТУРИСТИЧНОЇ ДІЯЛЬНОСТІ

Однією з найбільш прибуткових галузей економіки в світі є туристська діяльність. Її справедливо називають «феноменом ХХ століття», для багатьох країн вона є джерелом отримання прибутку, що стимулює економічний розвиток [1].

Як і будь-яка інша сфера господарської діяльності, індустрія туризму є дуже складною системою. Постійне розширення міжнародного туристичного обміну зумовило потребу його міжнародно-правової регламентації і створення спеціалізованих міжнародних туристичних організацій. Туристичні обміни пов'язані з перетинанням державних кордонів, а перебування туристів на території іноземної держави і переміщення по ній, з уваги на єдиний підхід, повинно регулювати міжнародне право [2].

Сукупність принципів і норм, що регулюють діяльність держав у галузі туризму та міжнародних подорожей з метою задоволення великого кола культурних та духовних потреб людини, складає інститут міжнародного туристського права [3].

Норми, що входять в даний інститут, забезпечують найбільш ефективне співробітництво держав у галузі туризму й закріплюють взаємну зацікавленість в їх розвитку учасників туристського обміну. У зв'язку з цим більшість норм міжнародного права в галузі туризму було прийнято на міжнародних конференціях та нарадах з туризму. Серед великого кола міжнародних нормативно-правових актів найбільш вагомими є: