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SOCIAL REPORTING AS TO THE IMPROVEMENT OF THE ACCOUNTING PROCESS

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For the normal functioning of any part of a market economy needs a proper level of information support of participants who make decisions about financial and property status, results of work, especially their accomplishments (based on preliminary data) as at the enterprise and partners. Such information provides the system of accounting and reporting.

The accounting system contains information about business enterprise, for which the current accounting is necessary to generalize in certain system parameters, which ensures the availability of reliable, timely, aggregated economic information and is achieved by reporting, which is the final stage of accounting. «Financial statements are a real means of communication by which managers at various levels communicate with each other in plain language, get an idea of the place your enterprise in the system of competing and partner enterprises, the correctness of the chosen strategic course and tactical methods» [1].

In the course of activity the company created a large number of different reporting forms. In recent years the tendency is to make public companies alongside traditional financial annual reports – social reports.

For the effective implementation of measures of social responsibility of business life, information about them should be

presented to the interested users. In this regard, abroad is not new is the concept of social reporting, corporate social accounting, social audit.

Social (non-financial) reporting is a documented set of organization's data that reflects the environment of its existence, principles and methods of cooperation with interest groups, the performance of the company in the economic, social and environmental spheres.

The separation of the social component in the enterprise's reporting appropriate for both internal and external users. The need for this information to internal users in the following: it is possible to verify the rate of implementation of the strategy for social development and change. As for the appearance - they use financial statements to develop their vision of social policy. A key aspect of the social report is its assessment and verification by an independent auditor, as well as the use obtained in the course of creating a report results in the future practice of social responsibility of the company. The implementation of this procedure gives the company a guarantee of a third party that published the report information is accurate and not an advertisement.

Making their reports in accordance with the standards, which received international distribution, the company may claim that the document will be verified by an independent auditor with the appropriate certificate [2].

Social reporting is an important step to ensure that the business has become a truly socially responsible in every decision on each specific market, and not in separate fields [3].

Entities that are configured to implement an active social policy and the publication of the social report, one must first determine its own strategy with respect to various aspects of corporate social responsibility, to define the targets and programmes, to collect information both inside and outside the enterprise.

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