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MODIFICATION OF THE ACCOUNTING POLICY

In the accounting practice of Ukrainian enterprises, there are two ways of reflecting changes in financial statements: retrospective and prospective. It is the possibility of determining the reliability of the amount of retained earnings at the beginning of the year that will be the decisive factor in the selection.

The main international standard used in determining the criteria for choosing an accounting policy, determining the accounting approach and disclosing information about changes in accounting policies, changes in accounting estimates and correction of errors is International Accounting Standard (IAS) 8 «Accounting policies, changes in accounting estimates and errors» [1].

According to clause 11 of National Regulation (Standard) of Accounting (NR(S)A) 6 «Correction of Errors and Changes in Financial Statements», the accounting policy is applied to events and operations from the moment of their occurrence [2]. Therefore, it is a retrospective application method. The impact of the change in accounting policy on the events and operations of past periods is reflected in the reporting year and re-providing comparative information regarding previous reporting periods.

It should be noted that this method is very time-consuming in practice, because accountants will have to list all past transactions and

events as if they were reflected in accounting and financial statements from the beginning in accordance with the new accounting policy. Therefore, they ensure the comparability of financial data for the current and past reporting periods.

We have analyzed the steps accountants need to take to show the change without errors:

- 1) prepare an accounting certificate with mandatory details of primary documents;

- 2) make a transfer to the relevant sub-account to account 44 "Retained Earnings (Uncovered Losses)" in correspondence with accounts of classes 1-6, pre-transfer them depending on the change in accounting policy;

- 3) adjust the forms of financial reporting for the reporting year.

We emphasize that it is necessary to draw up corrected financial statements for previous periods. Accounting legislation does not specify a statute of limitations for correcting last year's financial statements. Therefore, it is possible to make corrections to the reports for the last three years or only the last year. In our opinion, the most important step is to specify these terms in order on the accounting policy of the enterprise.

It should be noted that adjusted financial reporting does not need to be submitted again to the statistical authorities, because the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» defines the right, but not the obligation, to submit it [3].

The accounting policy can also be reflected by the prospective method, that is, without recalculating the indicators of financial statements for previous reporting periods, only if the amount of adjustment of retained earnings at the beginning of the reporting year cannot be reliably determined (clause 13, National Regulation (Standard) of Accounting (NR(S)A) 6) [2]. Hence, there is no need to make any adjustments to the indicators of previous periods.

We consider it necessary to emphasize that International Accounting Standard (IAS) has a very negative attitude to the change in accounting policy and notes that in the event of a voluntary change, it is necessary to make retrospective adjustments to the company's previous financial statements.

Changes in accounting policy and accounting estimates are regulated by international and domestic legislation.

However, inconsistencies between separate regulatory and legal acts on accounting regarding the regulation of the procedure for changing the accounting policy interfere with the normal, coordinated work of accounting, affect the state of legality of transactions, and also create inconveniences in accounting practice, making it difficult to use the legislation.

Taking this into account, as well as taking into account the complexity

of accounting situations that arise in practice, accountants can freely make those decisions that are most beneficial to them in a specific situation when solving issues related to accounting policy changes.

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МОДЕЛЬ ОБЛІКОВО-АНАЛІТИЧНОГО ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ ІННОВАЦІЙНОЮ ДІЯЛЬНІСТЮ ПІДПРИЄМНИЦЬКИХ СТРУКТУР

Огляд групи досліджень вітчизняних та зарубіжних фахівців, присвячених різним аспектам економіки та менеджменту в інноваційній сфері, показав, що зазвичай досліджуються процеси, характерні або для створення та освоєння нововведень, або для їхнього серійного виробництва та реалізації.

При цьому у науковій літературі не приділяється належної уваги питанням взаємозв'язку та взаємозумовленості цих етапів. Аналіз наукових праць групи дослідників, які роблять спробу виділити етапи (стадії, фази, цикли) інноваційного процесу або розглядають стадії життєвого циклу інновації, дозволяє виявити суттєві різночитання з цього питання.

Необхідність розробки запропонованої нами обліково-аналітичної моделі зумовлена важливістю створення інформаційної бази для прийняття ефективних управлінських рішень на кожному етапі інноваційної діяльності з урахуванням характерних рис кожного