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## WAYS TO IMPROVE AND REFORM THE REGULATORY BASIS OF ACCOUNTING

### ШЛЯХИ УДОСКОНАЛЕННЯ ТА РЕФОРМУВАННЯ НОРМАТИВНОЇ БАЗИ БУХГАЛТЕРСЬКОГО ОБЛІКУ

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*In order to build a perfect system of state regulation of the accounting regulatory framework, it is necessary to analyze the changes in the legislative framework and the bodies that make these changes. The existing problems of inconsistency and imperfection of the legal base indicate that the regulation of the legislative base is far from ideal.*

*Despite the large number of works devoted to the study of state regulation of accounting, it should be noted that a clear algorithm for the sequence of amendments to regulations has not been formed.*

**Keywords:** *state regulation of accounting, hierarchy in accounting, normative legal support of accounting, norm in accounting.*

*Для того, щоб побудувати досконалу систему державного регулювання нормативної бази з бухгалтерського обліку необхідно провести аналіз змін законодавчої бази та органів, які ці змін вносять. Існуючі проблеми невідповідності та недосконалості нормативно-правової бази вказують на те, що регулювання законодавчої бази досить далеко від ідеалу. Незважаючи на велику кількість праць, присвячених дослідженню державного регулювання бухгалтерського обліку, чіткого алгоритму послідовності внесення змін до нормативних актів так і не сформовано.*

**Ключові слова:** *державне регулювання бухгалтерського обліку, ієрархія в бухгалтерському обліку, нормативно-правове забезпечення обліку, норма у бухгалтерському обліку.*

**Formulation of the problem in general.** Nowadays, the state gives enterprises more freedom to carry out their activities according to specific organizational and legal norms. The enterprise is able to decide on its own accounting policies, development of accounting systems and forms, the formation of production programs and plans, and development strategies.

At the same time, there are difficulties due to the fact that the legislation in Ukraine is far from sustainable. The accounting framework is being rapidly updated, which contributes to the development of economic entities, the state and its economy, and causes many processes to suffer from constant change.

**Analysis of recent research and publications.** Such scientists as Belukha M.T., Butinets F.F., Golov S.F., Zhuk V.M., Zadorozhnyi Z.V., Kindratska L.M., Kuzminsky A.M., Sopko V.V., Suk L.K., Chumachenko M.G. etc. were engaged in the issues of accounting development in Ukraine [1,2]. Today, the accounting regulatory framework is changing scientists with a modern view of the problem, based on the accumulated domestic and foreign experience and from the standpoint of their own scientific views determine the prospects for future accounting development, directly linking it with the effective management of the enterprise. It is worth paying attention to the research of such scientists as Zasadny B.A., Pushkar M.S., Shekhovtsova V.V. etc. [3].

**Formulation of the goals of the article.** The main purpose of this article is defining the conditions for eliminating the shortcomings of the state regulation of the legal framework on accounting.

**Presentation of the main research material.** The transformation of the economic environment, the widespread introduction of market relations, the course for the international integration of the Ukrainian economy make it necessary to reform the accounting and reporting system.

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One of the main tasks of reforming accounting and reporting is to create a system of legislative and regulatory regulation, which is designed to create the necessary conditions for the formation of objective, complete, timely and relevant economic information about the financial and financial status and performance of economic entities. The main purpose of modern accounting regulation is to provide objective and reliable information about the financial position and performance of businesses of all interested users. The process of globalization of the world economy, strengthening of protection of investors' rights and ensuring transparency of functioning of international capital markets have led to new approaches to accounting reform. In these circumstances, the issue of improving government regulation in the field of accounting, taking into account the requirements of international standards and legislation of the European Union, is urgent.

In order to provide methodological and organizational support for the application of IFRS and uniform methodological principles for accounting, it is advisable to improve the mechanism of state regulation by all entities, in particular to carry out: control over the implementation of state accounting policy; monitoring compliance with accounting regulations; control over the quality of financial statements; control over the use of the mechanism of approval and application of IFRS in Ukraine, implementation of scientific developments on the reform of accounting system, introduction of state certification of professional accountants [4].

It should be noted that the regulatory framework and the provision of accounting and financial reporting in Ukraine is an important link in the regulation of accounting and financial reporting in Ukraine. This regulation is carried out in the form of accounting policies of both the state and the business entity [3].

Therefore, in the course of the study, we were faced with the problem of the inconsistency of one regulatory act with another. Therefore, we consider it necessary to propose, for the first time, as one of the ways to improve the regulation of the regulatory framework on accounting for the creation of a special state body. The name of the body will be the State Regulatory Agency.

The objectives of the proposed service will be:

- 1) keep track of changes in organization and accounting;
- 2) control over the correctness of editing and amendments to the legislative framework.

It would also be advisable to create a position at the enterprise level, which will be responsible for monitoring changes in legislation. We are also invited to add to the Classifier of Occupations, for the first time, the position of Accountant in the field of accounting law[5]. This will greatly facilitate and accelerate the work of accountants in the enterprise. Accountants will not need to start their work day by checking for new legislative changes in accounting, which will greatly increase their productivity.

**Conclusions.** The purpose of accounting is to provide useful and, above all, reliable information to users, to provide trust and understanding of information communications. One of the major shortcomings of accounting is the problem of its state regulation. After all, today the rights of enterprises have expanded and their economic activity has become freer, at the same time, the sphere of state regulation of accounting has narrowed. This means that businesses have the right to solve a number of accounting problems themselves.

The state does not have a clear definition of the entity in charge of accounting. The issue of accounting regulation is not a priority in the work of the Ministry of Finance of Ukraine. Collects and processes financial statements The State Statistics Service of Ukraine, defines the methodology of accounting and reporting - Ministry of Finance. The limited capabilities and uncertain status of the Accounting Methodological Board also do not contribute to solving the problems that have arisen. Due to this deficiency, there are problems of unreliability and non-compliance of normative legal acts. Changes to regulations should be made from the lowest level of regulation to the highest. This is the only way to ensure compliance with the accounting framework.

Therefore, in order to remedy this shortcoming, we propose to establish at the state as well as at the enterprise level a special service (position), which will be responsible for the correctness of changes and editing of the legislative and regulatory framework.

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**КРЕАТИВНІСТЬ ТА ІННОВАЦІЇ  
У ПРОФЕСІЙНИХ КОМПЕТЕНЦІЯХ МАРКЕТОЛОГА**

**CREATIVITY AND INNOVATION IN THE PROFESSIONAL  
COMPETENCES OF A MARKETOLOGIST**

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*Креативність та інновації - це дії, за допомогою яких компанія прагне до успіху на ринку, і в той же час це компоненти професійних компетенцій, які підвищують ефективність маркетолога в умовах динамічно мінливого середовища. Творчість сприймається як необхідна умова для інновацій. З іншого боку, інноваційність можна визначити як реалізацію творчості. Проінноваційний підхід - це особливий зв'язок між творчістю та інноваціями, тобто реальний інтерес до реалізації креативних ідей в маркетингу в поєднанні з бажанням взяти на себе відповідальність за реалізацію проекту. Як показують результати дослідження, існує зв'язок між творчістю та інноваціями маркетологів і інноваціями організації. У статті представлені креативність та інновації як складові компетенції маркетолога в процесі ефективного управління маркетинговими проектами в умовах мінливого середовища. Зміст статті свідчить про те, що компанії при пошуку людини на вакантну посаду пов'язану з маркетингом, повинні ключовий компетентністю вважати саме креативність. Саме ця якість дозволяє людині створювати в банальних темах рекламні шедеври з недосяжною економічною і соціальною ефективністю. Отримані результати дослідження дозволяють обґрунтувати причини введення в професійне навчання маркетингу предмети, пов'язані з креативним мисленням.*

**Ключові слова:** маркетолог, компетенції, професійні компетенції, креативність, інновація, творчість, таргетолог, директолог, менеджер соціальних мереж, професійне робочий простір, здібності, творчі люди, проінноваційний підхід, креативні ідеї, креативне мислення, творчий процес.

*Creativity and innovation are the actions by which a company strives for success in the market, and at the same time, these are components of professional competencies that increase marketer's effectiveness in a dynamically changing environment. Creativity is perceived as a prerequisite for innovation. On the other hand, innovation can be defined as the realization of creativity. The pro-innovation approach is a special connection between creativity and innovation, that is, a real interest in the implementation of creative ideas in marketing, combined with the desire to take responsibility for the*

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