

## CONCEPTUAL FOUNDATIONS OF ACCOUNTING IN TRADE UNION ORGANIZATIONS

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The article examines the specifics of activity and conceptual foundations of accounting in trade unions organizations. It is established that the peculiarities of the activity of non-profit organizations cause the corresponding features of accounting in them: the limited composition of accounting objects, the presence of specific areas of accounting. The main principles of accounting in union organizations are outlined, in particular, the features of the application of principles, elements of the method and the form of accounting are disclosed, and the procedure for the registration of accounting in these institutions is specified.

Non-profit organizations are one of the important components of the socio-economic development of any modern state. Trade union organizations are referred to non-budget non-profit organizations. In this type of non-profit organizations, in the presence of many common features with commercial enterprises, there are also many fea-

tures and unresolved issues regarding the construction of an accounting system, which necessitates the development of relevant regulatory documents and instructional and methodological explanations. The basis of these developments should be the concept of accounting in trade union organizations, which would take into account the specifics of their activities, methodological and organizational features of building a comprehensive accounting system.

The concept of accounting in trade union organizations should proceed from the fact that for this type of institutions, the appropriate levels of accounting regulation should be applied; it is important to reasonably implement specific accounts for the accounting of individual objects; the composition of the financial statements should be simplified and, in the regulatory guidance documents on accounting in trade union organizations, it is necessary to take into account specific issues relating exclusively to their activities.