

# THEORETICAL BASES OF FORMATION INTO ACCOUNT THE FINANCIAL RESULTS OF THE COMPANY INCOMPLIANCE WITH ACCOUNTING STANDARDS

**Chunihina T.S.**

Ph. D., Associate Professor,  
Associate Professor of the Department "Accounting and Taxation",  
State University of Infrastructure and Technology

**Davydyuk A.S.**

Magistrate of specialty "Accounting and Taxation",  
State University of Infrastructure and Technology

Background is that in terms of reform and the ever-growing requirements for completeness and quality of the accounting and controlling process of managing. Acquire a critical study of organizational and methodological aspects of accounting and analysis of financial and economic activity in general and some of its components. The aim of this work is an attempt to analyze the theoretical basis for the formation of accounting entity's financial performance, in accordance with the accounting standards.

The study examined the practical aspects of formation of revenues and expenditures for the enterprise; The components of income items; due to the range of factors that determine the profits of an enterprise; The basic components of the nature and role of profit in the economic development of the enterprise in accordance with accounting standards; We analyzed the theoretical foundations of planning the enterprise profit.

An attempt to study principles of formation and distribution of profit; to analyze the volume of profits and review the directions

of use of the profit; consider the model of the formation and distribution of the financial results of the company in accordance with the accounting standards.

It was revealed that a particular problem is the inconsistency of methods for determining and recording the performance of enterprises, management and the formation of the actual performance in the accounting and financial statements in accordance with accounting standards.

The originality of the theme is that the article deals with the totality of the theoretical, methodological and practical issues of formation of the performance of businesses and accounting and analysis of income in accordance with accounting standards.

To do this, these legislative criteria and requirements that need to be taken into account in the formation of accounting entity's financial performance. The information base for the study is a normative legal acts, scientific works of domestic and foreign scholars on issues of economy, accounting and analysis, periodicals, materials of scientific-practical conferences