

ACCOUNTING AS A SOURCE OF A HIGHER EVALUATION OF CREATION OF INNOVATION AND TECHNOLOGICAL PRODUCTION

Shira T.B.

Candidate of Economic Sciences, Associate Professor,
Ukrainian Academy of Printing

The main source of information at the enterprise is the data of economic accounting. Based on the classification of economic accounting, the most relevant data for the assessment of innovation potential are the accounting data.

According to P (C) BO 8, the process of creating new products can be divided into two stages: the stage of research and the stage of development. Thus, the operation to create a new product in order to establish a method for its reflection in the accounting should be considered slightly different depending on the type of future asset, that is, take into account its material or non-material form. Development of new products at the company-performers will take several stages, each of which is characterized by certain types of works: Design works, Preparatory work, Manufacturing prototype (sample), Manufacturing of the installing party. Such a division into the stages of the development process is due to the nature of

the work, the type of subdivision of the enterprise that performs them, and the peculiarities of the reflection of these works in the enterprise's accounting.

Since for the current account and control of economic assets and their sources of education, as well as business operations, the system of accounts is used, the ability to obtain the necessary data is closely linked to the formation of accounting activities for the implementation of innovation activities. Consequently, information for further calculations of the current innovative potential of the company will focus on accounts (and in the context of each project – on sub-accounts) of accounting. In carrying out current operations for the development of new products, costs will be accounted for in accruals, as they arise. This advantage allows you to collect information at each stage for the required date, which increases the level of control over the process performed.