

# METHODICAL PRINCIPLES OF FORMATION OF THE ACCOUNTING POLICY IN TERMS OF CORPORATE RIGHTS OF THE PARTICIPANTS OF JOINT-STOCK COMPANY

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In modern conditions of the development of the economy conducting with record-keeping takes place on the basis of normatively-legal documents that gives an opportunity to regulate the only principles and laws with the aim of control of the record-keeping in Ukraine. However, the subjects of entrepreneurial activities determine accounting policy independently; in particular they are those methods and ways which are followed by an enterprise during organization and conduct of record-keeping in accordance with the specialization.

Methodical principles are the basic component of accounting policy of enterprise. In methodical principals are determined principles and, what is important, methods and procedures of conduct of record-keeping and stowage of the financial reporting.

Forming accounting policy, the enterprises must keep the principle of sequence, that envisages permanent (from a year in a year) application of principles, methods and procedures of conducting of the record-keeping, that were selected by the enterprise. Therefore a question of formation of methodical principles always is

actual for every enterprise and it must be decided taking into consideration regulative legislatively-legal and normative acts.

The Order of Chief Executive about accounting policy of subject of the manage is the basic document in which the positions of accounting policy register is marked.

The organizational component of accounting policy in part of corporate rights of the participants of joint-stock company must regulate basic questions in relation to the determination of responsible persons from the conduct of record-keeping of these rights for shareholders that will provide duties functionality of workers of book-keeping service. A methodical constituent must envisage basic receptions and methods of record-keeping of corporate laws. It includes determination of composition and classification of these rights with the aim of acceptance of effective administrative and investment decisions.

The technical component of accounting policy in relation to the corporate laws of the participants of joint-stock company must contain next questions: determination of the primary documents in relation to these rights; establishment of forms of the internal accounting of corporate laws; envisaging the working plan of accounts,

in particular in part of corporate laws of shareholders; informative and programmatic providing of conduct of record-keeping of corporate laws; provision of the internal checking system in relation to

these rights with the aim of their defence; establishment of the order of realization of its property inventories that are payments to the charter capital and certify a property corporate law.