

Economic interests of users of accounting information as a basis for building a modern accounting and reporting system

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In terms of the innovative economy, information gains its importance and value, gets determined attention. While enterprises' emerge and boost velocity of their forces aimed at producing and processing the information as a product, revising a system of accounting tools as a distinctive part of managing business becomes very important. New approaches to analyze business-processes give an opportunity to learn hidden and not mentioned in current accounting systems and proposed for use by government factors, which influence enterprise's effectiveness. Business-management is interested in having relevant tools for fast and effective decision-making process based on advanced accounting informational system, letting business people to mobilize the productive capacity of the enterprise. Disability of unified accounting system to describe the whole structure of modern business-processes, especially in innovative fields of economy, which grow rapidly, stresses out the necessity of expansion the concept of accounting information in the enterprise as a whole, considering it as a basic service for management process. Authors propose to divide information that describes performance of the enterprise into internal, which makes sense for people within the company, and external, which are not directly related

to company's processes. Given the various problems facing users of information, the same data can take many forms, not changing in its basis and ability to describe objectively business processes. Users of accounting information require advanced description of intangible assets in structure of enterprise's value. There is an urgent need to determine the value of the objects that have no material form, including off-balance sheet, but which significantly influence the generation of value, and to account the intellectual capital. The decision of the above problems is leaving free space to create their own unique registration systems that allow to determine the assets and liabilities of the enterprise sector depending its activities while integrating with fundamental accounting, which allows creating of a standardized reporting form and if necessary modify the form and number of add-ons without changing the general data that constitute the core information. Research of new approaches to improve the system of accounting and bring it into conformity with modern requirements of business environment that they seek to determine added value and enterprise value, adequate reflection of intangible assets and diversity of intellectual assets in the accounting system and unified reporting, determines further perspectives in that direction.