

TO THE QUESTION OF ACCOUNTING ORGANISATION AT ENTERPRISES

Romanova O.V.

Senior Instructor,

Oles Honchar Dnipropetrovsk National University

Kaliuzhnyi H.O.

Student,

Oles Honchar Dnipropetrovsk National University

Accounting policy is a plan of one calendar year, not only financial and accounting services, and the whole enterprise. Each enterprise has the ability to form and actually carry out purposeful economically reasonable depending on the specifics of the entity's activity accounting policy.

The aim of the article – is to review and improve the principles and methods of accounting at the enterprise, and add suggestions to the Order on Corporate Accounting Policy. Nowadays one of the best ways to improve organization of accounting is International Financial Reporting Standards orientation. Accounting and reporting at the enterprise should be done by the established rules, implementation of which will ensure maximum management effect within existing legislation. As an effect, we understand the on-time creation of reliable and useful financial and management information that allows

the entity to respond quickly to changes that occur in the environment of the enterprise, without violating existing legislation and regulations and without prejudice to its own business due to excessive costs tax gain or loss related to improper fulfilment of tax obligations. Anyway, a change in accounting policy should be grounded on a system of methods and techniques developed by evaluation of accounting policies.

The article is devoted to the analysis of accounting policies as an element of the entire accounting system in the enterprise. Summarized the views of academics of the essence of the concept “accounting policies”, approaches to the formation of accounting policy at the enterprise. Analysed current requirements for its documentary form of expression, the order on accounting policies and made suggestions about its improvement.