

ACCOUNT OF FORMING OF FINANCIAL RESULTS AND USE OF INCOME: PROBLEMS AND WAYS OF THEIR DECISION

Zhydeeva L.I.

Candidate of Economic Sciences, Associate Professor,
University of the State Fiscal Service of Ukraine

Pinayeva E.O.

Student,
University of the State Fiscal Service of Ukraine

The article is devoted pressing questions from forming of financial results. The different going is analyses near classification of profits, charges and financial results, the reflection of them on the accounts of record-keeping depending on the different types of activity and certainly ways of decision of problem. Investigational different approaches in relation to distribution of profit and the ways of their decision are offered.

Among research workers the unique going absent near determination and interpretation of economic essence of profits, charges and financial results. In scientific publications it is absented the unique interpretation of category "financial results". Mainly examine a concept "income", "loss".

The resulted list of classification signs will give possibility to systematize and group information about profits, charges and financial results of enterprise which will promote

effectiveness and informing financially – economic activity of enterprise

It is suggested for the record-keeping of financial result from basic activity to use an account a 791 "Financial result from basic activity", but not the Financial result from operating activity; and for the account of financial results from operating activity to use an account 792 the "Financial result from operating activity", for the account of financial results from financial and investment activity to use an account 793 the "Financial result from

In "Report on financial results" financial results are suggested to determine and represent in accordance with the certain types of activity: financial result from basic activity, financial result from operating activity, financial result from financial and investment activity, financial result from ordinary activity.