

TYPES OF ACCOUNTING REPORT: RECONCILIATION AND COMPARABILITY

Kolisnyk O.P.

Candidate of Economic Sciences, Senior Lecturer
at Department of Accounting,
University of Fiscal Service of Ukraine

Kovalenko N.S.

Student,
University of Fiscal Service of Ukraine

The article investigates an issue of consistency between types of accounting: finance, management, and tax. Comparing and analysing the interaction between them, we should take into consideration different points of view of scientists who consider tax accounting as additional calculations that come from accounting. That's why, nowadays there is no the only approach to the discovery of management and tax nature, which are based on financial accounting.

The problematic is the question of legislative regulation of accounting types as the main legislative instrument of accountants has no definition of finance as well as tax accounting terms, which makes them practically unregulated.

The aim of the investigation is the analysis of professional resources and legislative basis for solving the problems of achieving a single approach to the harmonization and consistency between accounting types.

A lot of scientific works are dedicated to the investigation of debatable problems on comparison and harmonization between types of accounting. It is shown in the works by such scientists as M. I. Skrypnyk, V. V. Sopko, M. S. Pushkar, V. V. Byba, Yu. Yu. Podurazhnia, O. Ye. Haponenko and many others. In spite of considerable contribution of the sci-

entists, there are still many problems as for consistency between finance, tax, and management accounting in Ukraine.

The analysis of scientific literature and legal and regulatory framework, which provide the accounting, proves that accounting in Ukraine is at the development stage. The absence of harmony between regulations and Accounting Provisions (Standards), and especially with International Accounting Standards, leads to a constant discussion between home practitioners and scientists.

To eliminate the contradictions, it is necessary to improve the regulatory legislative basis, preventing the discussion that it is difficult to make management decisions on the basic of finance reporting and, vice versa, management accounting is a commercial secret accounting, which really reflects financial and business condition of the company.

As for the question about tax accounting, it is still not decided and debating, as it is not singled out in literature, stressing out that it is only tax calculations.

Promising directions for further scientific work is the harmonisation of accounting components with the purpose of getting reliable information for forming financial statements.