

CURRENT PROBLEMS IN APPROXIMATION OF FINANCIAL, MANAGERIAL AND TAX ACCOUNTING

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Nowadays, running some business in Ukraine demands a preparation of a significant volume of documentation and following a special range of rights and duties. To avoid mistakes and appearance of false information, governance usually forms a department led by the main book-keeper, who keeps a tab on all processes. Due to book-keeping versatile accounting and household resource and processes control are made but these results can get similar information. So, there appears a question: firstly, about the relevance of division of book-keeping into financial, managerial and tax accounting; secondly, about the necessity of keeping an accounting of these three kinds of accounting at an enterprise. Therefore, the aim of this research is to spot opportunities of the effective unity of different kind book-keeping's qualities to optimise its organisation and effective keeping in Ukraine's enterprises, deeply realising main economic processes which occur in the conditions of the economy's globalisation.

Having analysed common qualities and differences between financial, managerial and tax accounting, we have made a conclusion that it needs to examine "definition" of the categories "income" and "costs" and their

"recognition" in each kind of accounting, as there is important to optimise an economic chain "incomes – costs – profit" to determine financial results in the enterprise. Recognition of incomes and costs are exactly the main category, which defines differences between existing kinds of accounting.

It appears in the result of research that each type of book-keeping has exclusive qualities that may be used by any entrepreneur to simplify accounting system. It could be realised by matching tasks of financial, managerial and tax accounting, rationalising (unifying) primary documents, accounting registers and methods with ways of collecting, processing and generalisation of accounting information. It is remarked about a need to modify existing system of book-keeping according to important public aim, which is on the road to the opportunity of making strategic economic decisions, including consequences of ecologic and social activities of an enterprise that are measured not only with financial indexes. It makes an accounting system to be more flexible to some changes, which happen in an outdoor environment of economic entity's functioning and convenient for different general needs of all possible users of accounting statement.