SCIENTIFIC, METHODICAL AND PRACTICAL ASPECTS OF ACCOUNTING, FINANCIAL, INFORMATION, LANGUAGE AND COMMUNICATIONAL SUPPORT FOR SUSTAINABLE DEVELOPMENT OF AGRARIAN SECTOR

COLLECTIVE MONOGRAPH

DNIPRO
2 0 2 4

UDC 657
BBK 65.052
O 16

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Recommended by the Academic Council of the Dnipro State Agrarian and Economic University (protocol №   from 30.05.2024).

Scientific, methodical and practical aspects of accounting, financial, information, language and communicational support for sustainable development of agrarian sector: a collective monograph. / edited by H. Pavlova and L. Vasilieva. Dnipro: Publishing and printing center«Kvitka», 2024. 486 p.

The monograph investigates the scientific problems of building accounting and financial support for the sustainable development of the agrarian sector. Modern information systems and technologies in accounting, auditing and taxation are considered. Modern learning technologies in higher education institutions are presented.

The collective monograph was published within the framework of the State Budget research topics “Innovative development of accounting, taxation and control in the system of ensuring the economic stability of enterprises” (state registration number 0121U109731) and “Financial support for structural modernization and innovative development of agroindustrial production in Ukraine” (state registration number0124U000027), “Information technologies and mathematical methods for the development of the agricultural sector of the economy” (state registration number 0120U105338), “Linguistic and professional training of specialists: lingual, social, cognitive, communicative and cultural aspects” (state registration number 0122U001178).

The publication is aimed at professionals engaged in practical activities in the field of regional policy, academics, government officials and the general public.

UDC 657
BBK 65.052
Dnipro State Agrarian and Economic University 2024

4. Petchenko M. Analysis of trends in the implementation of digitalization in accounting / M.Petchenko. Available at: https://dspace.univd.edu.ua/server/api/core/

1.2. THEORETICAL ASPECTS OF ACCOUNTING AND CONTROL OF INCOME, COSTS AND FINANCIAL RESULTS

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Summary. Under market conditions, the activity of each enterprise is aimed at obtaining economic benefits, which are presented in the form of financial results. The essence of the financial result of the activity is interpreted as an effective indicator of the comparison of the income received and the expenses incurred, which require special analysis and study. In accounting, there are contradictions regarding the formation of financial results by types of enterprise. The overall financial result of the enterprise includes the main operating, other operating, financial and investment activities.

The dynamics of indicators of the company's financial results show its operational efficiency and future prospects. The state of indicators of income, expenses and financial results evaluates the level of business activity, as well as the level of economic security and investment attractiveness of the enterprise.

Having analyzed the opinions of economists, it can be asserted that the meaning of the concept is defined in a broad and narrower sense, where income is considered as revenue from the sale of products and has a wide meaning and influence on determining the result of the business entity's activity and the amount of equity capital.

The financial result of any activity of the enterprise is profit or loss, which is formed during the financial and economic year. In obtaining profit by source, the largest part is the sale of products (goods, works, services), where profit is defined as the difference between the income received from the sale (reduced by the amount of indirect taxes) and the incurred expenses related to production and sales. The enterprise can receive financial results from the result of investment and financial activities, as well as financial results from extraordinary events.

Financial results are formed consistently by comparing the income received and the expenses incurred in accounting. In accounting, the financial result is obtained from ordinary and extraordinary activities. An agricultural enterprise has its own peculiarities of determining the financial result, which is determined by the specifics of production and economic activity and NP(S)BO 30 "Biological assets". The analysis of regulatory legal sources allows us to note that in Ukraine there is a fairly large number of legislative acts for the accounting of income, expenses and financial results, which are represented by: laws, orders, resolutions, regulations (standards) of accounting, the code. However, taking into account the above, it can be concluded that the regulatory framework for greater compliance between accounting and tax accounting needs clarifications and solutions in order to prevent distortions and inaccuracies of accounting information.

The internal control of financial results should cover all the activities of the enterprise, every economic transaction, because everything has an impact on the final result of the enterprise. Having information about the object, tasks, sources and regulatory documents, internal control of income, expenses and financial results of activity is carried out according to directions and taking into account the methodology of control procedures.

Keywords: income, expenses, financial result, accounting, control, enterprise.

In the conditions of a developed economy and during fierce competition, the goal of every business entity is profit, which depends on the income received with minimal expenses incurred. Therefore, income for each enterprise, regardless of the sources from which it is obtained (of course, only the legal way is considered), acquires special importance. Obtaining income at the enterprise may depend on many factors - this includes the volume of sales of products, goods, services and the level of establishment of points of sale; leadership, perseverance and diligence of employees, as well as external factors that cannot always be influenced. The financial condition of the enterprise is also characterized by the received income.

Defining the concept of "income" is very difficult in science. Many scientists of different schools and at different times worked on its interpretation. It remains relevant even today, so we consider it to deepen the concept and clarify it.

The definition given in the regulatory sources of accounting is NP(S)BO 1 "General requirements for financial reporting" and NP(S)BO 15 "Income", where income is interpreted as: "income of assets or reduction of liabilities" [10 ,11], according to economists, is not entirely correct. We also agree with this statement because it is not always the case that an increase in assets or a decrease in liabilities results in income. So, an example of the receipt of assets can be the fact when the company receives payment from the buyer for shipped products. An example of a reduction in liabilities is that capital growth does not occur when the latter are repaid. An increase in capital is possible when the creditor waives its obligations or the statute of limitations has expired.

Let's consider the definition of the scientific opinions of economists regarding the economic essence of the "income" category in modern scientific literature.

Butynets F.F. defines income "as an economic category, income (revenue) is a flow of cash and other income for a certain period, received from the sale of products, goods, works, services" [3].

Scientists Voznyuk H. and Zagorodnyuk A. interpret income in two ways. According to one, income is "the difference between the proceeds from the sale of products, works and services and the cost of material costs for the production and sale of these products." At the same time, it is clarified that "The cost of materials, products, constructions, fuel and energy used in the production process, as well as depreciation deductions, funds for social insurance, etc., are included in the determination of income to material expenses payments. The income of the enterprise differs from the profit by the amount of the wages of the employees: the income is equal to the sum of the profit and the wages of the employees." According to another definition of scientists, income is "monetary or material values obtained from production, commercial, intermediary and other activities (revenues)" [6].

Sidun V.A. compares income with sales. and Yu.V. Ponomaryov with the definition of "enterprise income - as revenue from the sale of products, services and performance of works without taking into account value added tax and excise collection" [13].

Odesa scientist-scientist Prodius Yu.I. emphasizes that "income is revenue from the sale of products (works, services) after deducting material costs. It is the monetary form of the enterprise's net output, i.e. it includes wages and profit" [12].

The definition of "enterprise income - as receipts received as a result of its economic activity for a certain period of time in the form of specific economic benefits obtained as a result of the use of economic resources involved in the economic process under the conditions of an acceptable level of entrepreneurial risk" is given by V.I. Blonska. [1].

The definition of private economic income given by O. Sokolov is very interesting: "private economic income should be understood only as income that arose on the basis of the pricing process. That is, income, from a tax point of view, is all income arising from the pricing process, with the exception of proceeds from the sale of property" [20].

The definition of income by scientist N.M. Shmygol is quite meaningful and broad, where "enterprise income is an increase in economic benefits due to the receipt of assets and/or the repayment of liabilities, which leads to an increase in the organization's capital, excluding the contributions of participants (property owners), and obtained as a result of the use in the economic process of the economic resources involved for this and competitive advantages under the conditions of an acceptable level of entrepreneurial risk" [21]. We agree with the author of this interpretation, because it takes into account the company's activities and does not contradict the current legislation.

Having analyzed the definition of the category of the concept of "income" by various scientists, it can be argued that the meaning of the concept is defined in a broad and narrow sense. And conditionally, their views can be divided into two categories, where income:

- is considered as revenue from the sale of products [5];
- has a wide meaning and influence on determining the result of the business entity's activity and the amount of equity[5].

Note that in addition to literary sources, the term "income" is also disclosed in regulatory and legislative acts, but we will consider them in a specially designated subsection of this section.

In order to receive income, the enterprise must incur appropriate expenses. Let's consider the economic content of costs.

Costs are the main factor affecting the volume of supply and the profit of the enterprise.

Expenses in accounting, in accordance with P(S)BO 16 "Expenses", are defined as "a decrease in economic benefits as a result of the disposal of assets or an increase in liabilities, which lead to a decrease in equity (with the exception of a decrease in capital due to owners' contributions)" . Many scientists and economists do not agree with this interpretation. After all, for example, production costs do not relate to equity, and besides, expense accounts do not correspond to capital accounts[19].

Thus, the scientist S. F. Golov claims that production costs lead to the emergence (increase) of an asset, namely, unfinished production [4].

According to V.E. Waste costs are "resources consumed or funds spent to obtain the desired result" [17].

N.M. Tkachenko in his publications emphasizes that "costs are means of production consumed in the production process, which embody past labor (raw materials, fuel, etc.), and means of labor (buildings, structures, machines and equipment) in the form of depreciation, which transfer their the cost of a newly created product" [16]. We consider this definition to be incomplete, because only the material component is taken into account. And the production process is interconnected with the costs of living labor.

So, summing up, costs are interpreted as consumed resources, as well as costs for the acquisition of assets [18].

This interpretation is clarified by M.I. Violinist He notes that "payment of funds for resources are not expenses, they are only funds paid by the enterprise to ensure the continuity and efficiency of business activities, and they do not directly affect the financial result." Expenses are formed when current assets are written off for production, when depreciation is charged on non-current assets used in production or when the financial result (profit or loss) is formed for the reporting period [14].

F.F. Butynets emphasizes that "production costs are a monetary expression of the amount of resources used in the production process, the size of which can be directly attributed to a specific type of product. These current costs are accounted for and planned as the cost of production" [2].

The same opinion and V.P. Zavgorodnyi: "in the process of production of products, labor is spent, means of production and objects of labor are used. All costs of the enterprise for the production and sale of products, expressed in monetary terms, make up the cost of production ... [7].

E. Manylich and O.V. Myroniuk distinguishes between the concepts of costs and expenses. Thus, in their opinion, "the concept of "cost" is related to factors affecting the results of the production activity of one or another business entity, and the concept of "cost" is related to the financial aspects of this type of activity." From this we conclude that the category "costs" is more general and includes the concept of "costs" [8].

Scientist V.V. Sopko notes that "costs are the process of converting money into activity resources [15], and costs are a general economic concept that characterizes the use of substances and forces of nature of different nature and properties in the economic process" [15].

L.V. Napadovska understands expenses as "a decrease in economic benefits during the reporting period or an increase in the company's liabilities, which leads to a decrease in capital" [8].

In our opinion, production costs are the basis of cost formation and have a monetary and in-kind form. At that time, the cost price is only a target form of production costs and has only monetary form.

As a result of the analysis of interpretations and definitions of the concept of "costs" by various scientists, we offer our own definition of "costs". Therefore, costs are a set of resources used in the course of the business entity's activity, expressed in monetary terms, calculated according to accounting rules, to generate profit and repay liabilities.

The financial result of any enterprise activity is profit or loss. As a rule, the company receives profit from the sale of grown or manufactured products, goods or services provided. Business entities can also sell material assets that are currently not needed or used in the economy, or provide auxiliary production services (if available). In addition, the enterprise may have income and expenses from investment or financial activities, which in turn increase or decrease profit, respectively [12].

The company can receive profit both from the corresponding transaction with the counterparty and from the result of the reporting period. And in general, the profit of the enterprise is formed during the financial and economic year. If we consider the profit by the sources of receipt, then the sale of products (goods, works, services) occupies the largest part. In this case, the profit is defined as the difference between the income received from sales (reduced by the amount of indirect taxes) and the expenses incurred in connection with production and sales.

In addition to income from sales, the enterprise can also receive financial income, which is the result of investment and financial activities. And financial results from extraordinary events can also be obtained [2].

In general, the category of financial results is quite complex in economic science. Financial results were studied in their writings by many economists and many theories were devoted, "which substantiated its definition and recognition in accordance with the level of development of productive forces and production relations, as well as the needs of certain users, which were determined by the modern conditions of social reproduction. The multifaceted nature of the tasks determines the multitude of approaches to determining and recognizing the company's profit" [7].

The main concepts of the financial result are reflected in the national provision of the accounting standard 1 "General requirements for financial reporting", where it is reflected that the profit is the amount by which the received income exceeds the costs incurred for their receipt. Loss is the excess of incurred expenses over received income.

The formation of the financial result consists in determining the net profit (loss) of the reporting period. In order to reflect the result of financial and economic activity, enterprises consistently compare the income received with the expenses incurred in accounting.

The purpose of correctly determining the financial result of the enterprise is to provide users with reliable information about the income received, expenses incurred, profit received or loss incurred as a result of the economic activity of the enterprise for the reporting period.

We also emphasize that income and expenses are reflected in the accounting at the moment of their occurrence, regardless of what happened first - the receipt of money or its payment.

Let's consider how each component of net profit (loss) is formed

Net income from the sale of products (goods, works) is defined as the difference between the proceeds from the sale of products (goods, works, services) and indirect taxes (value added tax, excise tax, discounts).

Gross profit (loss) is calculated as the difference between the net income from the sale of products (goods, works) and the cost of sale of products (goods, works).

When determining the financial result from operating activities, the amount of gross profit (loss) and other operating income is reduced by the amount of administrative expenses, sales expenses and other operating expenses, respectively, if available.

The financial result from ordinary activities before taxation is calculated as the difference between the sum of the financial result from operating activities (profit or loss) and income from financial activities, and expenses from financial activities.

When calculating the financial result from ordinary activities, profit from ordinary activities before taxation is reduced by the amount of corporate income tax.

If the enterprise has unreimbursed losses or profits from extraordinary events (for example, as a result of a fire or natural disaster), then this is a financial result of extraordinary activity. It is displayed separately.

Net profit (loss) is the final financial result, which is determined for the reporting period, as the difference between all received income and all incurred expenses for the corresponding period.

The size of the profit and the nature of the loss is the result of the activity of each enterprise [15].

The peculiarity of agricultural enterprises in determining the financial result is that the financial result is determined immediately after receiving the products from production, and not after sale, as in other enterprises. These features are due to the national regulation (standard) of accounting 30 "Biological assets". According to accounting standard 30, "agricultural activity is the process of managing biological transformations with the aim of obtaining agricultural products and/or additional biological assets"[3].

So, financial results are formed consistently by comparing the income received and the expenses incurred in accounting. In accounting, the financial result is obtained from ordinary and extraordinary activities. An agricultural enterprise has its own peculiarities of determining the financial result, which is determined by the specifics of production and economic activity and NP(S)BO 30 "Biological assets".

One of the functions of accounting is the formation of information about the results of the economic entity. Already in the 14th century, accounting was faced with the task of determining profit. L. Pacioli noted that the goal of any merchant is to acquire the permitted appropriate benefit for his existence [11], therefore, accounting should be directed to its definition.

In the history of the development of accounting thought, several paradigms are distinguished: unigraphic, digraphic and cameral. Each is characterized by a set of distinctive features, the most important of which is the approach to calculating the financial result, which allows us to highlight the main stages of the development of the methodology for calculating and accounting for the financial result.

I stage. It is characterized by the simplicity of calculating the financial result (the difference between profit and costs from the usual type of activity) and accounting organization - a simple accounting system, the absence of profit and loss accounts, the ability to determine the result only after conducting an inventory. These features were typical for unigraphic accounting.

II stage. For this stage, the calculation of the financial result as the difference between the price of sold goods (not all available) and their cost is characteristic, the use of double entry makes it possible to determine the result quickly (without conducting an inventory) and for each individual transaction. The accounting methodology is being improved: separate results accounting accounts are allocated.

During the diagraphic stage (1300-1850) of accounting development, there emerged a need for the advancement of methodology in determining financial results. This period witnessed the integration of various accounting elements into a unified system, with certain divisions referred to as accounts [1]. Evidence of accounting accounts emerged with the accounting books of Alberto (1302-1329), Francesco di Marco Datini (1335-1410), and D. Farolfi (1299-1300). Some of these books featured accounts for departmental salaries, expense accounts, among others. In the accounting books of the company Del Bene, engaged in production, wholesale, retail, and external trade of cloth, there were numerous accounting books (main, purchases, cash, secret, expenses, personal, etc.), each corresponding to an account or containing data for several similar accounts but on different pages. For instance, the cash book reflected data for expense accounts on some pages and income and loss data on others. These books were notable for maintaining separate records for various types of activities. These books can be considered examples of synthetic and analytical accounting, which laid the foundation for calculating financial results by types of activities. Research conducted by M.I. Kutur'ye indicates that during the period 1392-1400, the "Profit and Loss" account was constructed annually, and the earned profit was not added to capital but withdrawn by the owner [15].

The publication of L. Pacoli's book "The Sum of Arithmetic, Geometry, the Doctrine of Proportions and Relations" made digraphism a great tool for calculating financial results. At the same time, it was not necessary to carry out an inventory, since the profit was reflected in the credit of the account, and the loss - in the debit.

From the point of view of M.I. Kuter, it was the development of double-entry bookkeeping that influenced the methodology of calculating the financial result and using the Profit and Loss account.

III stage. The financial result is calculated on the basis of the cost-output ratio, calculated by types of activity: foreign trade, production, etc., associated with the money received; accounts appear: "Production", "Purchases", "Sales".

Within the framework of digraphic accounting, the theory of mercantilists and the theory of economists A. Smith and D. Ricardo can be distinguished. According to the theory of mercantilists (XVI-XVII centuries), profit is generated in foreign trade as a result of the fact that people resell goods abroad at a price that is significantly higher than their purchase price [2]. In this case, foreign trade can be considered as a type of activity.

The camera accounting paradigm consists in the accounting of monetary income and expenses. The main object is cash transactions and, as a result, the financial result is determined on the basis of cash flows. Accounting in organizations did not involve the calculation of profit and capital (it was pointless to calculate the financial result where it does not exist).

IV stage. Views on the financial result and methods of its calculation are expanding. The relationship between financial results, property and capital is traced. Accounting as a science developed in the 19th century, which led to the emergence of new directions: legal and economic.

The founder of the economic direction is considered to be D.L. Crippo (1838). At the same time, the purpose of accounting was to calculate the results of economic activity. The French continued this direction: Zh.G. Courcel-Senel (1813-1892) - emphasized the importance of accounting for managers, L. Sey (1826-1896) - paid great attention to cost, E.P. Leote (1845-1908), A. Guilbo (1819-1895) - formed the doctrine of three accounting functions: accounting, social, economic [18]. As a result of economic theory, the doctrine of dynamic balance appeared. French economists E.P. Leote and A. Guilbeau tried to build an elementary model of economic operation:

Sales revenue = cost + (-) financial result

So, any operation has three possible outcomes: profit, loss, or zero result. According to their theory, the debit balance on the profit and loss account determines the cost of capital spent in connection with inefficient work of the administration, the credit balance on this account shows capital gains as a result of a qualified manager.

The English economist L. Dixie believed that the net profit does not belong to the farm itself, but to its owners, and therefore the owner is the creditor of the farm for the entire amount of the net profit. Profit and capital cannot be appropriated by the enterprise for its own needs, everything belongs to the owner until both are withdrawn from the enterprise by the owner, the latter is a creditor for the amount of this capital and these profits [17].

According to the equation of I.F. Chera, the financial result of the organization's activity will be the same in statics (the difference between assets, liabilities and capital at different dates) and in dynamics (the difference between income and expenses) for the period of time between these dates.

In Germany, they began to distinguish between the gross balance sheet (consisting of undistributed profit) and the net balance sheet (consisting of already distributed profit). The German economist H. Niklish believed that profit is a component of "new capital" and is related to the assets of the balance sheet. Profit exists only before the reformation of the balance sheet, and after it is reflected by the owner, it dissolves in his property.

V stage. The financial result is calculated taking into account monetary and non-monetary transactions (arising due to changes in asset prices), the principle of continuity of activity is used, which allows the allocation of expenses of future periods. It is calculated for an individual enterprise, organization, industry, region, state for a certain period of time: for a month, a quarter or a year.

Developing the ideas of dynamic balance, E. Schmalenbach formulated the modern accounting principle of continuity of operations, according to which a firm's expenses for conducting business are expenses of future periods and form the assets of the firm, demonstrating the possibility of generating profit from the early stages of business existence [19]. He emphasized that the financial result can only be determined for the entire period of the enterprise's existence and largely depends on the chosen methods of its determination. To calculate the financial result, only cash expenses and revenues should be considered, including the amounts of periodic material expenses and results. Due to the differences between material and cash turnovers, during the balance sheet compilation period, there may be material turnovers that do not yield financial results and, conversely, financial results that do not serve as material turnovers. The main role of the balance sheet is to identify profit and reflect financial results. In this case, assets represent expenses that should generate income; liabilities represent income that will become expenses when liabilities are settled.

According to V. Rieger, all economic operations consist of profit and loss. The

"Profit and Loss" account was a common account in current accounting, the purpose of which was to reflect all losses, profits, and transfer their balance to the "Capital" account. However, this account reflects not all economic turnovers, but only their difference, as the true profit is determined only as a result of the termination of the organization's activities when all economic turnovers are fully completed, and the accounting recognizes the object - cash funds. The profits of reporting periods are conditional, as they depend on methodological accounting techniques and do not carry sufficient reliable equivalents in assets. Economist F. Schmidt made a distinction between the results of economic activity and profit (loss). This distinction is due to the presence of two layers in accounting: 1) natural - the real presence of assets (reflects entrepreneurial capital in a natural dimension); 2) value-based - the abstract presence of assets (reflects entrepreneurial capital in monetary terms). Hence, the result of economic activity is determined by the increase (decrease) in the real volume of the company's assets, while profit is calculated in abstract monetary units, making it conditional.

American economist E.G. Foley showed that profit arises both as a result of the organization's economic activity and due to changes in supply and demand in the market. However, legislation does not distinguish between these fundamentally different sources of profit formation. American accountants have determined that profit calculated in accounting does not reflect its economic content - the actual result of economic activity. Understanding this fact has led influential American scholars to clearly distinguish between the concepts of accounting and economic profits. The former defines profit as the result of the sale of goods and services, while the latter is associated with the operation of capital. The difference between these approaches was elucidated by I. Fisher. He likened profit-generating capital to a garden. From an accounting perspective, the value of the garden equals the expenses associated with its acquisition, whereas from an economic standpoint, its value equals the harvest it produces. The idea of profit in accounting is only related to the achieved result, although from an economic standpoint, what will be obtained in the future is important.

During the Soviet era, the financial result was not considered in its true sense, and the question of investigating profit was not raised. Revenue was reflected at the moment of receiving cash, which distorted the financial result of the period. However, the necessity of using financial performance indicators in assessing the activities of state-run organizations forced state authorities to pay sufficient attention to the accounting functions of financial results. Therefore, the account designed to form the final financial result, as an element of the system, always accompanied any advanced accounting information system applied in the country.

Due to the change in the political course in Ukraine, there was no time for leaders of organizations to rethink their notions of financial results, and the American conception of profit was adopted as the basis. German accounting interpreted profit as an increase in net assets. In such accounting, besides correlating revenues and expenses that generate profit, the real evaluation of any object on the company's balance sheet came to the fore. Accordingly, all assets received for free, any revaluation of them automatically was considered as profit.

The need for increased funds for business development led to the creation of joint-stock companies. Hired management was required to report to owners who were unfamiliar with the company's activities. Consequently, various concepts of accounting emerged. Additionally, the profit identified for the reporting period served as the basis for dividend accruals, making profit determination the primary task of the accountant. Within the development of this direction, corporate financial performance stands out.

Stage VI. Views on financial performance are developing among experts in various fields of knowledge, and various calculation options are used, oriented towards the interests of users and based on financial, managerial, tax accounting data, forecast calculations, and reporting indicators. Automated accounting systems allow for detailed accounting of financial results, meeting multi-profile user needs and enabling information delivery in real-time.

In our opinion, despite the lack of a unified understanding of financial performance, the most interesting and promising for further consideration is the initial definition, at the origins of which stands the English economist D. Hicks. Developing D. Hicks's ideas, the theoretical construction of IFRS (the concept of capital and capital maintenance) was formed, which allowed defining profit as an increase in capital at the end of the period after maintaining the initial capital amount. Two capital concepts can be used in this regard. From the perspective of the financial capital maintenance concept, profit corresponds to the increase in net monetary assets for the reporting period without considering all payments to owners and their investments during the period. According to the physical capital maintenance concept, profit is the increase in the physical productive property of the organization without considering all payments to owners and their investments during the period.

In modern conditions, approaches to the calculation of the financial result are developing more actively, which is connected with the improvement of information technologies, the exit of business beyond the borders of one country, active diversification of activities, the mobility of the organizational structure of the firm, a change in the style and methods of management, the possibility of using the tools of financial and accounting engineering . All this allows us to highlight the following most common options for calculating the financial result:

- according to the data of various (forecast, liquidation, consolidated, etc.) balance sheets;
- based on production accounting data (marginal income, production financial result, etc.);
- on the basis of these accounts of financial results;
- by analytical positions (by agreement, by product, by order, etc.).

It should be noted that in modern conditions, there is a shift in emphasis on evaluating the results towards the opportunities and development prospects of the economic entity.

Studying the historical aspect has allowed identifying 6 main stages in the development of the methodology for calculating and accounting for financial results: Stage I is characterized by the use of a single approach and simplicity of calculation, Stage II involves a more precise calculation of the result and the allocation of a separate accounting account for these purposes, Stage III is distinguished by using an evaluation based on the cost-output ratio and forming the result by types of activities, increasing the number of accounting accounts used in its determination; Stage IV is associated with expanding views and methods of calculating the result and the interrelation of financial result, assets, and capital; Stage V is notable for including both cash and non-cash transactions in the calculation, using the continuity principle, which allows for the allocation of expenses of future periods; calculations are made for individual enterprises, organizations, industries, regions, and countries for a certain period of time; Stage VI involves the formation of new views by specialists from various fields of knowledge on the financial result, detailed accounting, using various calculation options oriented towards the interests of users and based on financial, managerial, tax accounting, forecast calculations, and reporting indicators.

The issue of evaluating the results of economic entities' activities has been and continues to be considered by specialists from various fields of knowledge over hundreds of years, and each specialist provides a reasoned explanation of the result criterion. J. Richar notes that "the philosophy inspiring a merchant differs from the philosophy of lawyers," so approaches to evaluation are different.

It is important to consider the diversity of users' views and information. Evaluation always depends on the questions, for whom, and for what purpose the assessment is conducted. Therefore, financial performance indicators determined as criteria by information users are different. It is advisable to identify and group them.

Middleton D. emphasizes that each organization has its own goal, for the achievement of which it attracts narrow-profile specialists, so each of them will define "results" in the indicators of their specialty, adhering to their own values. As the user's position changes, so does their goal and approach to assessing performance. When considering information users, it is necessary to take into account informational asymmetries, as outlined by Olyinychuk O. I.: "Different people have different information: the owner of the company knows more about it than a potential investor, the borrower knows better about the risks he faces than the lender, and so on." An important point in determining performance indicators is the terminology used and "linguistic games." Thus, for example, economists very freely and easily use the concept of market price in their theoretical constructions; accountants, on the contrary, face many questions: what is it, how to calculate it, how reliable and substantiated the obtained estimate is, and so on; the definition according to which market price is the price set in the market is unlikely to satisfy an accountant.

The results of studying the views of various authors, surveys of specialists, experts, and information users have allowed identifying 7 of the most important classification characteristics-indicators used for evaluating financial results.

In relation to a commercial organization, and, therefore, according to the accessibility of user information, it is necessary to highlight:

- indicators of interest to external users,
- indicators of interest to internal users.

External users face significant limitations in information, while internal users have access to a wider range of data, which may be accompanied by explanations and detailed calculations. Internal users, for the most part, are interested in indicators that describe the current state of the economic entity across various metrics used to assess their performance, and are oriented towards profit generation today. They provide fairly detailed characterization of specific aspects of the entity's activities and the results of decisions made (rather than their state). Any indicator is considered controllable (variable as a result of certain actions). A crucial component is control over the bankruptcy risk zone. Internal users have the ability to evaluate the real, not nominal, value of capital. Evaluation criteria depend on the goals and objectives addressed at each level of users.

Developing this idea, Partin H.O. proposed introducing the indicator of estimated capital into the structure of equity capital, which characterizes the degree of loss from the depreciation of the fair value of balance sheet assets, and accounting procedures for compensating for these losses over time, allowing for a more objective information about the financial result to be formed. Popovych O.V. recommends using the indicator of "internal business profitability" for assessing enterprises and products.

External users are represented by a fairly wide range, but they have limited access to information, they do not have the ability to influence the entity's operations, they focus on the stability of its state and possible development prospects, the evaluation of which is based on expert opinions or on indicators disclosed in the financial statements.

In each group of potential information users, indicators directly related to their interests can be identified. Therefore, it is advisable to distinguish user groups and define the goals they should be oriented towards achieving.

1. Owners. They invest money in business in order to receive personal income from the business entity. But at the same time, they can solve two tasks:

- preservation and increase of funds for a long period; the real increase in the capital of the economic entity will act as an evaluation criterion;

- quick receipt of income: controlled indicators - accrued and paid dividends.

2. Managers of the highest management level. The manager's real goal is to earn his own income in the form of salary or bonuses, but his income is directly dependent on the owner who appointed him as a manager. Therefore, the primary task of the head of the highest management level is to achieve a result that satisfies the owner, and these are, first of all, indicators characterizing the increase in the value of the business entity. One of these indicators is the earnings per share indicator. It is used to compare results over time. This indicator may be of interest to both owners

and investors.

Indicators are used to evaluate the effectiveness of various aspects of activity: ROA - net return on assets; ROS - net return on sales.

The calculation of each of the indicators is based on the net profit reflected in accounting, therefore, it is the profit of the current period that is an important evaluation indicator.

3. Managers of middle management level.

The problem of many economic entities is the determination of the activity indicator of the structural unit. Net return on assets (ROA) is an indicator sufficient to evaluate the effectiveness of the work of middle managers, since the size of stocks of materials, finished products and some other assets depends on them, and excess stocks lead to a decrease in profitability, turnover, liquidity, divert funds from turnover D. Schiffer, taking the post of head of Caterpillar, used the return on assets (ROA) indicator as an evaluation for the work of the company's divisions, which led to a positive effect.

But most often in modern economic conditions, marginal income is used to evaluate the performance of department heads, and it determines the amount of bonus payments to managers. But the marginal income is created in the production unit, and for the managers of non-production units, evaluation indicators are developed that characterize the results of the activities of these units. So, for the sales department of a manufacturing business entity, important indicators are: the volume of sales, the amount of money received and some others, for the transport department - the number of shipments, the amount of incurred expenses, etc. So, at this level, we cannot talk about general indicators, as they are individual in nature.

4. Economists. The activities of economists are mainly related to the management of the organization's finances, so they base their conclusions on information about cash flows and use the residual cash flow indicator - RCF (Residual Cash Flow) as an estimate. Its calculation is based on the concept of residual income and the formula looks like this:

$$RCF = AOCF - WACC * TA, \quad (1.1)$$

where: AOCF (Adjusted Operating Cash Flows) - adjusted operating cash flow;

WACC - weighted average cost of capital;

TA - total adjusted assets.

5. Economist-accountant. One of the most important criteria characterizing the real value of an organization's property is net assets. This indicator is an estimate from the point of view of the possibility of existence and functioning of the subject in the market conditions of business. It is calculated on the basis of balance sheet data and is therefore important for those who prepare the balance sheet.

6. Investors. These individuals invest their money in business for the purpose of obtaining personal income, they are interested not only in already achieved results, but also in projected ones, so they focus on expected profitability and evaluate not just net assets, but consider their dynamics.

7. Creditors. They are interested in the return of funds, so they are interested in all indicators that evaluate the ability of the organization to settle its debts: solvency, liquidity, financial stability and net cash flow. The creditor evaluates the ability of the organization to pay interest on loans and loans, and this ability is derived from the profit indicator of the organization, therefore, the creditor, as well as the investor who invests money, is interested in information about possible risks and future opportunities to receive profit.

8. State. She is interested in the existence of a commercial organization, as in a potential taxpayer. The most important taxes paid by organizations located on the territory of the country are value added tax and income tax.

On the basis of multidimensional and multidisciplinary information accumulated within the accounting system, various types of reporting are compiled, in which relevant resulting indicators are highlighted. So, a source of information can act as a classification feature: financial reporting, management reporting, tax reporting, reporting for investors.

The profit generated in the accounting system is an important indicator used by various users. In many cases, it is used as a constituent element in determining calculation indicators. But it should be taken into account that although it affects the processes of forecasting and decision-making, it is not always a reflection of the real situation, since accountants build their principles and methods on the basis of ideas that may not relate to reality.

The use of the proposed classification of indicators makes it possible to highlight the most significant indicators of financial performance assessment for each group of users of financial statements, to determine directions for conducting previous, current and subsequent control in the interests of users. Understanding the essence of indicators and a competent classification allow you to quickly draw up detailed reports and analyze indicators, speed up the decision-making process by various groups of information users.

Regulatory and legal regulation of accounting and control of income, expenses and financial results is a system consisting of several levels. The first level is legislative, where the main concepts and tasks related to accounting and reporting are reflected; the second level is normative (the basic rules are established), and the third level is methodical, the documents of which are of a recommendatory and explanatory nature. The last level is organizational, it consists of internal documents of the enterprise, for example, the order on the accounting policy and others that reflect the specifics of the enterprise.

The Law of Ukraine "On Accounting and Financial Reporting in Ukraine" applies to all business entities that are required to keep accounting records and submit financial statements. Regulates the organization of accounting at the enterprise in compliance with the defined principles of accounting and the formation of financial statements with a reflection of income, expenses and financial results.

The most accurate reflection of the financial result formation algorithm is the Financial Results Report (Total Income), which is regulated by the national accounting standard provision (NP(S)BO) 1 "General requirements for financial reporting". The accounting standard "determines the purpose, composition and principles of financial reporting and requirements for recognition and disclosure of its elements" [10]. And the detailed instructions for filling out the main articles of the financial reporting forms, including the report on financial results, are regulated by the Methodological recommendations for filling out the financial reporting forms, approved by the order of the Ministry of Finance No. 433. from 28.03.2013

During the formation of the financial result, information on income and expenses is used, the accounting of which is regulated by NP(S)BO 15 "Income" and NP(S)BO 16 "Expenses".

Thus, according to NP(S)BO 15 "Income" "income is recognized when an asset increases or a liability decreases, which leads to an increase in equity (with the exception of an increase in capital due to the contributions of enterprise participants), provided that the assessment of income can be reliably determined".

Accordingly, NP(S)BO 16 "Expenses" - "expenses are reflected in accounting simultaneously with a decrease in assets or an increase in liabilities; are recognized as expenses of a certain period simultaneously with the recognition of the income for which they were incurred."

When determining the income tax, which also applies to the expenses of business entities and reduces the financial result of the enterprise, they use the Tax Code of Ukraine (PKU) and the National Regulation (standard) of accounting 17 "Income Tax". The PKU defines the main elements of income tax assessment. In the context of our topic, the list of income and expenses that form the financial result before taxation, the income tax rate, and also the list of tax differences for which the accounting financial result before taxation is adjusted when determining the object of taxation in tax accounting are shown.

NP(S)BO 17 "Income Tax" contains information on determining income and expenses when calculating income tax and the procedure for displaying it in accounting.

During the review of regulatory sources, contradictions were found in the classification of activity costs according to accounting and tax accounting, respectively P(S)BO and PKU.

Thus, the Tax Code of Ukraine does not define the concept of expenses by type of activity and their classification. At a time when the P(S)BO and the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" define a detailed description of costs and classification for determining the financial result for operating (main operating and other operating) and other costs normal activity. Therefore, in order to eliminate identified misunderstandings according to accounting and tax accounting, it is necessary at the level of the Verkhovna Rada to make changes to the tax code with clarification and classification of expenses in the context of determining income tax.

There is a Chart of Accounts for the accounting of assets, capital, liabilities and economic transactions of enterprises and organizations to reflect economic transactions and to implement the principles and methods of accounting. Thus, class 7 accounts "Revenues and activity results" are used to record income and financial results, and class 9 accounts "Activity expenses" are used to record expenses. The chart of accounts ensures for all enterprises uniformity in the display of business transactions, the accumulation of accounting information, which is then used for the formation of financial and tax reporting, as well as conducting economic analysis.

For the correct application of the accounts of the Chart of Accounts, an explanation is given in the Instructions on the Application of the Chart of Accounts for Accounting of Assets, Capital, Liabilities and Business Operations of Enterprises and Organizations. This normative document describes the characteristics of each account and its sub-accounts in terms of their structure and purpose, and also provides an example of the application of the most common correspondences for business transactions.

The legal and organizational principles of state financial control in Ukraine are determined by the Law of Ukraine "On Basic Principles of State Financial Control in Ukraine". This Law defines which control bodies are obliged to carry out control, in what terms, what specifically should be checked, the rights and obligations of both the inspectors and the company being inspected, etc.

Sometimes, to carry out control, enterprises order an independent audit, the activity of which is regulated by the Law of Ukraine "On the Audit of Financial Statements and Audit Activity", which defines the legal basis of the audit of financial statements, the conduct of audit activity in Ukraine and regulates the relations that arise during its conduct.

Therefore, the analysis of regulatory legal sources allows us to note that in Ukraine there is a fairly large number of legislative acts for accounting of income, expenses and financial results, which are represented by: laws, orders, resolutions, provisions (standards) of accounting, the code. However, taking into account the above, it can be concluded that the regulatory framework for greater compliance between accounting and tax accounting needs clarifications and solutions in order to prevent distortions and inaccuracies of accounting information.

Internal control of financial results is understood as a set of actions carried out at enterprises with the aim of obtaining confidence in the reliability of financial reporting indicators, which are related to the formation of financial results and the use of profit.

In general, at present, the aspects of accounting and internal control of financial results must be classified as widely covered in the scientific literature. At the same time, there are not enough works in the researches that are devoted to the aspects of practical implementation of internal control of financial results at enterprises.

The task of internal control of financial results is also to provide the management apparatus with reliable information data related to the economic results of the company's operation for the purposes of operational management.

In general, Bardash S.V. "internal control of financial results is considered in the context of tax audit". At the same time, according to the author, "the main areas of internal control are:

- control of the correctness of the formation of the tax base and correctness of the organization's income tax calculations, verification of the validity of the possibility of applying income tax benefits;

- identification of possible recommendations for correcting the most likely errors and inaccuracies;

- assessment of tax risks".

The author notes that "the importance of internal control of financial results also lies in the need to obtain reliable information related to the economic results of the organization's functioning for the purpose of operational management of the processes of formation and use of all types of profit."

I. K. Drozd believes that "one of the main factors that prompts the company to conduct internal control of financial results is the desire of the owners and the management apparatus to ensure the streamlining of business processes in order to rationalize them and save resources."

M.N. Shevchuk believes that "the mechanism of internal control of the financial results of the enterprise's functioning should be aimed at establishing an objective picture that reflects the degree of reliability, truthfulness and legality of the reflection in the financial accounting and accounting of the indicators of income, expenses and financial results."

The degree of effectiveness of control of financial results at enterprises, according to the author, is significantly dependent on the organization and implementation of procedures related to internal control at enterprises.

According to the author, "internal control is understood as a set of continuously operating processes formed and introduced by the organization's management apparatus, which are carried out in order to obtain reasonable and sufficient information for understanding such indicators as:

- degree of effectiveness and efficiency of functioning;

- degree of reliability of financial reports;

- the level of compliance with the requirements of legislative acts and established procedures for accounting and tax accounting".

The organization of internal control of financial results, according to M.N.

Shevchuk, "must include the monitoring of all company activities, since any action, any performed business transaction directly or indirectly affects the level of final financial results of operation. In this regard, in order to conduct a complete and effective verification of the creation of fin. the results are not enough to ensure the control of the correctness of the calculation of the final profit (loss) received by the organization for the period under study, it is also important to carry out the following actions»:

- conduct an analysis of the reason for the change in financial results in comparison with past periods or planned indicators;
- to carry out retrospective and operational control during all cycles of activity, which will give an opportunity to influence the results of management, to evaluate the effectiveness of actions and to adjust existing management decisions.

M.N. Shevchuk believes that "in general, the process of internal control of financial results should include three stages: organizational, research and final".

The organizational stage of internal control should include:

- carrying out a preliminary review of the specifics of industrial and commercial activity;
- performing an analysis of the state of accounting of income, expenses and financial results;
- implementation of proposals regarding the program of internal control of financial results, definition of a set of methods and tools.

At the experimental stage of internal control of financial results, a combination of general scientific, calculation-analytical and documentary verification techniques selected at the organizational stage and ensuring a sufficient degree of reliability and correctness of information data display in primary documentation, accounting registers and reporting forms should be used.

The final stage of internal control should include the results of detected violations in primary accounting, accounting registers and reporting forms, receiving and evaluating explanations of guilty persons, grouping and systematization of detected deficiencies. The results of internal control should be reflected in the appropriate inspection report.

Next, the results of internal control (conducted control procedures) should be discussed with the company's officials, proposed measures to eliminate the identified errors.

The collective authors E.V. Mnykh, S.V. Bardash, O.A. Shevchuk note that "the main problems of internal control of this accounting object are the imperfections of the regulatory framework regulating the issues of accounting for financial results of the reporting period. At the same time, according to the authors, the reasons for this are the absence of a common denominator of issues related to":

- unambiguous interpretation of concepts related to income, expenses, and financial results indicators, as well as criteria for their assessment and accounting;
- adoption and subsequent approval of industry-specific regulatory acts that would provide clear criteria for classifying expenses and revenues for accounting purposes;
- coordination of regulatory acts in the field of accounting and tax accounting regarding the timing of recognition of income and expenses and undistributed profit (uncovered loss);
- strengthening the responsibility of management staff and accounting personnel for inadequate performance of control functions by the enterprise to ensure the accuracy of data reflection in primary documents, accounting registers, and reporting forms.

L.V. Kozina emphasizes "the necessity of changes, new approaches to forming indicators related to income, expenses, financial results, taxable base for corporate income tax, which will enable not only comparability but also correspondence to the informational needs of financial statement users for decision-making."

Some authors also highlight the absence of widespread use of automated internal control systems for accounting processes, including financial results. For example, V.M. Murashko, T.M. Storozhuk, O.V. Murashko note that "in modern conditions, the implementation of a process approach using automated systems and information technologies is of paramount importance in ensuring effective functioning of the internal control and audit system." The authors point out that "the need for automation of internal audit processes is felt by many companies, primarily enterprises with a vertically integrated structure, as well as those with a geographically dispersed network of subdivisions."

Thus, after considering the different opinions of scientists regarding the existing problems of internal control of financial results, it is possible to summarize as follows:

- improvement of the normative-legislative framework regulating the accounting of financial results of the reporting period;

- improvement of the accounting of the financial results of the organization by means of the development of internal regulations aimed at leveling the double interpretation of the norms of the current legislation, as well as taking into account the whole set of factors affecting the business entity;

- regulation of the methodology of accounting of financial results and their verification in the APM systems.

Control is one of the functions of management, it is used to evaluate and analyze the economic activity of the enterprise in order to timely identify and correct deficiencies for effective work and achievement of planned goals. Control can be both internal and external.

Internal control is carried out by employees of the enterprise, is independent from the management and management personnel of the enterprise, is a type of economic control of the owner for the purpose of making management decisions or adjusting them based on the information received.

The internal control of financial results should cover all the activities of the enterprise, every economic transaction, because everything has an impact on the final result of the enterprise: profit or loss. That is why it is not enough to simply control the formation of the financial result, profit or loss and compare it with indicators of past periods or planned ones, because the most important and effective is previous and current control throughout the entire period of economic activity. This makes it possible to quickly influence the results of activities, evaluate the action plan and change management decisions.

The purpose of control of income, expenses and financial results is to establish compliance of accounting at the enterprise with established valid regulatory documents for the period of inspection; provision of an information management system for decision-making on improving performance.

The object of control of income, expenses and financial results is received income, incurred expenses and profit (loss) of the financial result, both in general and in terms of types of activities.

The main tasks of controlling financial results are checking:

- the correctness of the calculation and display in the Report on the financial result: income, expenses, profit (loss);

- reliability of displaying amounts on income, expenditure and financial results accounts;

- formation of the financial result and distribution of the received profit or coverage (write-off) of the received loss and others.

Sources of control of income, expenses and financial results are: Balance sheet, Report on financial results (Total income), registers of analytical and synthetic accounting for accounts of income, expenses and financial results, primary documents.

Regulatory documents regarding the control of income, expenses and financial results are: national provisions (standards) of accounting No. 1, 15, 16, 17, the Law of Ukraine "On accounting and financial reporting in Ukraine" and other regulatory and legal documents regarding this area checks, the order on the accounting policy of the enterprise and other internal documents.

Since the financial result of the enterprise is formed due to the write-off of income and expenses, control should be carried out in the following directions:

- verification of received income using visual inspection methods; availability of primary documents and their correctness; cross-checking as needed;

- verification of expenses incurred, taking into account the data of internal documents (order on accounting policy, work plan of accounts, etc.) regarding the classification of expenses.

The method of controlling the financial results of the activity is carried out using the following procedures:

- establishing compliance of financial reporting data and synthetic accounting registers;

- verification of the availability and correctness of primary documents;

- verification of the correctness of the recognition of income, expenses and financial results on the corresponding accounts of class 7 and class 9 in terms of analytics by types of activities;

- determining the correctness of accounting of financial results by types of enterprise activities: ordinary and extraordinary, operational and financial activities;

- verification of the correctness of the distribution of net profit (loss coverage) of the enterprise.

In general, the methodology for controlling income, expenses and financial results, which can be used by any enterprise, can be presented in three stages.

At the first stage of the control procedures, a detailed inspection is carried out to identify general deficiencies, which is the informational basis for the next stage.

The second stage is the application of control techniques and methods to identify possible specific violations.

The third stage is an assessment of the company's work, identification of deficiencies, and a detailed inspection of areas where deficiencies have been identified.

Application of the listed procedures will allow timely detection of deficiencies and increase the quality of control.

So, having studied the issue of control of income, expenses and financial results, we can say that intra-economic control is a type of economic control of the owner for the purpose of making management decisions or adjusting them based on the information received. The internal control of financial results should cover all the activities of the enterprise, every economic transaction, because everything has an impact on the final result of the enterprise. Having information about the object, tasks, sources and regulatory documents, internal control of income, expenses and financial results of activity is carried out according to directions and taking into account the methodology of control procedures.

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CONTENT

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COLLECTIVE MONOGRAPH

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Responsible for the issue is Vasilieva Lesya

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Format 60x841/16. Cond. prin. sheets. 28,13. Тираж 100 пр. Зам. № 0610/1.

Publishing and printing center«Kvitka», Dnipro, 49000.