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CURRENT PROBLEMS OF ACCOUNTING OF FINANCIAL RESULTS AT THE ENTERPRISES

The interpretation of a concept "financial result" is ambiguous. The economic content of this concept depends on the objectives pursued in the process of economic activity, on the category of user credentials. In Ukrainian legislation, the term "financial results" is not dealt in detail; the essence of the concepts "profit" and "loss" are given in the accounting normative-legal acts. Generalizing the achievements of economists on the definition of this concept, it is proposed to use the following definition: a financial result is a qualitative and quantitative indicator of the effectiveness of the business, expressed in monetary form by matching income and expenses; it is in the form of profit or loss.

Approaches to the classification of the financial results by various criteria contain contradictory aspects, even at the legislative level. There is some discrepancy between the characteristics of activities, income, expenditures and the financial results, that is, the today problem is the question about the inconsistency of classification of activities and sub-accounts of accounting, on which they are formed and determined by financial results.

The financial result is a complex and multidimensional category. Information on the results of activity is reflected in the financial statements of the company and is public information to determine the level of liquidity, solvency and financial stability of the enterprise and is the main source of information for potential partners.

With the aim of improving and increasing the effectiveness of accounting of financial results, the article contains such recommendations:

- to consolidate the essence of the concept "financial results" to refine the list of indicators that characterize them at the legislative level.

- to expand the list of classification features, which in the future will allow developing a system and mechanisms for management by individual components of financial results in order to manage the level of financial results in the long and short term. Also to introduce unified classification criteria and their

differentiation according to their activities using the accounts of the third order.

- to introduce accounting analytical registers of financial results for the consolidation of accounting information for the purpose of meeting the information needs of different users.

- to spread a practice of creating provisions for doubtful debts as a prerequisite for accurate calculation of the financial result of the enterprise activity.

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