

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
NATIONAL AVIATION UNIVERSITY
NATIONAL AVIATION OF LIFE AND
ENVIRONMENTAL SCIENCES OF UKRAINE
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION



**Abstracts of
X International scientific-practical online conference
«CURRENT PROBLEMS AND TRENDS IN THE DEVELOPMENT
OF ACCOUNTING AND AUDIT»**

Kyiv
April 15, 2021

Components of factors - tax revenues with a resultant factor - the revenue part of the local budget Odessa are minor, which can either be neglected, or change the taxable base.

As for such a factor as a single tax on the activities of small and medium-sized businesses, the correlation coefficient of this factor with the resultant factor - all income is minor, which can be neglected. This suggests that the change in a single tax does not have a special influence on the change in the resultant factor of all income in the profitable part of the local Odessa budget. It indirectly reports that small and medium business is not developed enough, or most of it is in the "shadows". It increases unemployment and causes social tensions in the city.

There is a need to change the elements of a single tax in order to increase the tax base (the number of subjects of activity) for small and medium-sized businesses in the framework of the legislation of Ukraine.

Thus, the methods of predicative analytics of import and processing the "OpenData" and "OpenBudget" dataset - monthly tax and non-tax revenues in the revenue part of local budgets can be used for timely adjustment of the elements of individual taxes, fees and payments and in general tax and economic policy in connected territorial communities within the allowable legislation. This will allow to receive additional sources of financing the development of enterprises of the united territorial communities.

In connection with the development of methods, predicative analysts, digital technologies, artificial intelligence, there is a need for further research of this actual direction, especially in the conditions of promification of the local budgets of Ukraine.

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ORGANIZATION OF ACCOUNTING AT BUDGETARY INSTITUTIONS

Accounting occupies an important place in the management system of the enterprise, institution, organization, as it collects, measures, registers, processes and transmits information on the processes of production, distribution, exchange and consumption of enterprise resources. This information, on the one hand, is a consequence of enterprise activities, and, on the other hand, is analyzed to make optimal management decisions in order to carry out economic activities under market conditions. In this case, accounting requires proper organization, because the effective organization of accounting involves the creation of a flexible, optimal and multifunctional system focused on providing source accounting information to users.

The organization of accounting at a budgetary institution is a purposeful activity of public authorities that ensure the adoption and facilitate the implementation of estimates of revenues and expenditures for the creation, continuous streamlining and improvement of the accounting system to provide information to internal and external users.

Rational organization of accounting is based on the application of primarily generally accepted prerequisites, namely:

- study of the structure of the institution, the organization of its activities;
- organization of the accounting staff and accounting staff work;
- organization of the accounting process (determining the scope of accounting work);
- organization of perfect mastering the accounting service of the current legal framework on accounting issues by the chief accountant and employees.

The organization of accounting at budgetary institutions can be divided into three levels. At the first level, which is carried out not by the budgetary institution itself, but by the State Treasury Service, methods and techniques based on elements of the accounting method: documentation, inventory, use of synthetic and analytical accounts, double entry, valuation of assets and liabilities, balance sheet and reporting are established.

The list of forms of primary documents is prepared, terms and inventory of methods of estimation of assets of the enterprise are determined, a choice of accounts and subaccounts and analytical accounts for concrete budgetary institution by higher establishment, a choice and the statement of the list of standard accounting entries, definition, list, and development of forms of the internal reporting are made.

At the second level, the choice of the form of accounting is provided. The budgetary institution, in agreement with the higher institution, has the right to choose the journal-order form of accounting or use computer equipment and software for accounting.

The third organizational stage is aimed at organizing the work of the accounting staff. This determines the optimal structure of the accounting staff, distribution of work by areas of accounting, setting labour standards and time required to perform work, determining the number of accounting, organization of jobs of accountants of material, information and technical support, wages, other incentives, organization of archives, security and protection of accounting information.

Thus, the organization of accounting is a complex concept that includes a set of actions to create and continuously improve a holistic accounting system, which includes a combination of legal, methodological, technical and organizational elements of accounting in specific conditions to meet the information needs of users of accounting and economic information. The organization of accounting at the institution includes a number of stages (methodological, technical, organizational) and is based on the relevant principles. The organization of accounting is influenced by objective and subjective factors that determine the prerequisites for the rational organization of accounting in the enterprise.

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