

# ***Koryagin M.V., Makaruk F.F. Organizing of Accounting of Marketing Activities Outcomes Formation***

## **Annotation**

The features and the basic tasks of organizing of accounting of marketing activities formation are researched. The main duties of the chief accountant of markets are identified. The process formation of accounting policy is set to display expenses, income and financial results of markets. The shortcomings of the current accounting policy of markets are determined. The features of scheduling workflow of markets are studied. The organizing of accounting financial results of markets in the form of an economic model, which consists of the primary and final information of the accounting system of market, is displayed.

**Keywords:** performance, markets, chief accountant, accounting policy, chart of accounts, model.

## **Summary**

Today the problems of forming financial results acquire relevance and this necessitates in-depth study of foreign and domestic experience, finding areas of improvement accounting and strengthening controls for the completeness of income, expenses and formation of profit (loss). It affects such vital importance aspects to any business as free life orientation in the financial business entity that enables to plan further development, define the current situation, and identify the causes of a situation.

The aim – defining features of formation of accounting performance of markets enterprises.

The main problem of accounting the performance of markets enterprises in the Ukraine, to be effective management is the problem of completeness and timeliness of its reflection in the accounting system, that is, cost accounting, accounting of revenues and accounting of financial results. Currently, most domestic enterprises reflect income and expenses not completely.

In our view the forming financial results of market enterprise – is to provide complete, accurate information about income, expenses, gains (losses) of the enterprise during the reporting period, which is the basis for analysis and decision-making.

Developed and effectively functioning organizational structure generates accounting information to the manager (owner) of the enterprise and managers. This higher management must exercise constant control over the active organizational structure of accounting system and timely make it appropriate changes to ensure the formation of reliable information system.

One of the most important methodological and practical issues of accounting performance is so connected with the preparation of the chart of accounts, which avoid difficulties associated with the expansion of markets, the increase in services provided, to take account of the requirements of national regulations (standards) accounting, representing a significant field for financial analysis of accounting and reporting information company. Chart of accounts emerging markets themselves, with a focus on the generally accepted principles of the Chart of Accounts.

Performance information product markets, providing users the ability to take adequate management decisions are reporting. The current reporting system, which is formed in the markets enterprise, has several disadvantages. First, it is not enough to ensure the availability of timely information for managers of different hierarchical levels. Second, the traditional reporting system is complex in terms of managers who are mostly specialists-technologists. It is not exposed to direct interpretation at a substantiation of administrative decisions.

The importance of modeling in the contemporary economy considers it appropriate to reflect the results of the accounting organization as the following models. At the entrance in accounting system ( $x_1, x_2, \dots x_m$ ) displays primary information (principles of accounting, primary documents, workflow, etc.), formed initially stage of accounting, and the output – the final information ( $y_1, y_2, \dots y_n$ ).

At the entrance in and exit from system can be quite a large range of primary and summary information as observer (accounting) takes into account only those elements that is essential to the goal before this surveillance system. Non-essential elements ignored or captured as information supplement. The system is also characterized by different parameters and the internal organization of the state, some of which are significant (included), and other minor (not included).