

УДК 657.24

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REGISTERS OF ACCOUNTING AS A COMPONENTS OF ACCOUNTING AND REPORTING INFORMATION ENTERPRISES

The article deals with the accounting registers as a component of accounting and reporting information of the enterprise based on the urgent necessity in improvement and refinement of their content and development of new information to meet user needs.

Considering the importance of the conceptual apparatus it is researched the definition of the terms “register”, “accounting records”, “accounting registers” taking into account achievements of the leading scientific elite of Ukraine and abroad and legal basis of accounting organization.

The article presents the classification of accounting records. The author’s research of current approaches for the classification of accounting records allow us to indicate the most important classification features of accounting records of the industrial enterprises: by the intent and nature of the record, terms of content, form, its structure, the method of filling, as intended, the way of drafting, the type of media information.

In consequence of the given research the author indicates the peculiarities of the accounting records usage in computer and paper forms of accounting. The structure of an electronic register is analyzed.

In prospect the author has identified the necessity in development of common and arbitrary forms of accounting records based on the specificity of the information requests of the summarized information users. They are objectively claimed by requirements in expansion of tools for summarizing the information concerning the facts of the enterprise’s economic life with the purpose of compiling both internal and external reporting data of the enterprise.