

outcomes (if it is possible). On the other hand, probable nature of economic activity of business entities, lack of possibility to predict clearly its outcomes, uncertainty, caused by the objective, independent on the subject environment factors, stipulate the availability of risks in the accounting of the objective component.

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THEORY OF ACCOUNTING AND ANALYSIS OF FORMATION OF PROFIT

The financial condition of a large number of domestic enterprises is characterized as unprofitable as a rule, in the current economic conditions. This situation is caused by number of factors. Macroeconomic and microeconomic factors are the main of them. The problem that we investigate becomes more popular in the period of the economy crisis. It is because financial results which are received have a direct influence on economic situation through the saturation of the market by products, revenues to budgets of different levels, the cost of manufactured products through its components (material costs, labour costs, etc.).

It has been found in the course of investigations, that the financial results of production and business activity are the main indicator which limits the amount of profit. This is exactly the indicator that determines the effectiveness of the performance and operation of the enterprise as a whole.

It has been paid great attention to problems of organization and methods of calculation of financial results, at all times by both domestic and foreign scientists such as K. McConnell, John Stuart Mill, D. Ricardo, Adam Smith, P. Samuelson, F. Butynets, S. Golov, Z. Hutsaylyuk, Yu. Kuzminskyy, I. Lazaryshyna, M. Luchko, O. Petryk, M. Pushkar, P. Khomyn.

The importance of this problem is most associated with the fact that profit is not more than an expression of net profit of society in money measure.

Profit is formed in the system of social relations with the formation and distribution the national profit in the context of functioning of the fundamental laws of the political economy.

The famous scientist A. Smith [1] pointed out that the source of profit is concentrated in manufacturing. The newly established cost is divided, consequently for payment of workers, rent and profit.

It is also other idea which is not less important. It was the thesis formulated by D. Ricardo. The scientist believed that the profit is the difference between price and cost. Author thought that wage and profits are in inverse relation, in this case [2].

If we talk about the accounting organization, process of forming and using of profit, it

is certainly the main area of work of accountancy profession. Effective organization of this work is designed to provide the enterprise's management by information about the profit which is received and expenses which are incurred in terms of areas of their activity, their types, calculation and timely payment of taxes.

Standpoint of E. S. Hendrickson, and M. F. Van Breda is tenable in our opinion. Scientists emphasize that the profit is exceeding of the planned level of material well-being of the enterprisewhich is determined at the beginning and end of the period, before its using or distribution [3].S. B. Barnholtspoints out that profit is financial incentive which is received by the enterprise after the sale of products and defrayal of production expenses [4].

As can be seen from the above, all existing views on the economic substance of profit can be combined into one statement: «Profit is the ability of the business entity to make investments in own and other business without recourse to external sources».Consequently, it is the most essential source of own resources of the enterprise, which allows undertake any expenditures and do not reduce own capital at this time.

Profitability and payability indicators give the full characteristic of economical activity of the enterprise. They characterize in detailnot only all activities, but also the processes such as: procurement, production, sales and investment. It is possible, in other words, to receive the concrete result of any process that takes place in the enterprise. Profit from sales of products, services and works, however, still remains the main component of profit.This indicator mainly depends on the amount of products sold, production prime cost and costs and established price.

Accounting and analysis subsystem is used in the process of management decision-making. These decisions are formed on the common information base. Financial and management database is displayed and analysed at this time. The mainanalytical methods of analysis are shownin the Table 1.

Table 1

Characteristics of analysis techniques

№	Analysis technique	Characteristics of analysis techniques
1	Horizontal (times-series) analysis	comparison of each reporting position with the positions for the previous period.
2	Vertical (structural) analysis	determinationof the structure financial performance with impact assessment of various factors on the final result.
3	Trend analysis	comparison of each reporting position with a number of previous periods and determining of the trend, in other words, determining of the main tendencies of changes in measures which is free from individual characteristics of specific periods (extrapolation of key financial indicators for the perspective period by means of trend, in other words, the perspective prediction analysis of financial status).
4	Ratio Analysis	the calculation of relationship among separate positions of the report or positions of various forms of reporting, determination which relationships are between indicators
5	Comparative analysis	internal business analysis of consolidated indicators of reporting upon specific indications of the enterprise and its subsidiary companies (branches) and the interfarm analysis of indicators of the firm in comparison with indications of competitors or with the average industry indications and averages indications

6	Factor analysis	determination of the effect of individual factors (causes) on the productive indicator of the deterministic (separated in time) method of investigation or stochastic (without special order) method of investigation
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So, it is necessary to solve the following problem in order that construct a system of recording and analysis of the profit: explore the profitability and financial stability of the enterprise; explore the efficiency of using property (capital) of enterprise, provide the enterprise own working capital; make an objective evaluation of the dynamics and the liquidity, solvency and financial stability of the enterprise; make an objective evaluation of the situation of the entity in the financial markets and quantitative evaluation of its competitiveness; make the analysis of business activity of the enterprise and its position on the securities market; determinate the effectiveness of using of financial resources.

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FUNKCJONOWANIE SYSTEMU FINANSOWANIA GOSPODARKI ODPADAMI W POLSKICH GMINACH

Obowiązująca od 2012 r. znowelizowana ustawa [ustawa o utrzymaniu czystości i porządku w gminach] spowodowała, że to gminy stały się właścicielem odpadów komunalnych. Wymieniona ustawa nałożyła na gminy obowiązek przygotowania oraz wdrożenia systemu, który zapewni selektywne zbieranie odpadów oraz ograniczenia składowania i przyczyni się do efektywnego ich zagospodarowania.

W art. 6 ust. 2 [ustawa o utrzymaniu czystości i porządku w gminach] zapisane jest, że rada gminy, określa stawki opłaty za gospodarowanie odpadami komunalnymi, kierując się:

- 1) liczbą mieszkańców zamieszkujących daną gminę;
- 2) ilością wytwarzanych na terenie gminy odpadów komunalnych;
- 3) koszty funkcjonowania systemu gospodarowania odpadami komunalnymi, na które składają się:

- a) koszty funkcjonowania systemu gospodarowania odpadami komunalnymi, które obejmują koszty:

- odbierania, transportu, zbierania, odzysku i unieszkodliwiania odpadów komunalnych - w zamian za pobraną opłatę za gospodarowanie odpadami komunalnymi gmina zapewnia właścicielom nieruchomości pozbywanie się wszystkich rodzajów odpadów komunalnych, przy czym rozumie się przez to odbieranie odpadów z terenu nieruchomości, o których mowa w art. 6 ust. 1 i 2, przyjmowanie odpadów przez punkty selektywnego zbierania odpadów komunalnych oraz zapewnianie przyjmowania tych odpadów przez gminę w inny sposób;

- tworzenia i utrzymania punktów selektywnego zbierania odpadów komunalnych;