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НАУЧНА ПРАКТИЧНА
КОНФЕРЕНЦИЯ

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CLASSIFICATION OF RISKS IN ACCOUNTING IN SCIENTIFIC WORKS OF NATIONAL AND FOREIGN SCIENTISTS

The classification of risks in accounting is investigated in the scientific works of such national and foreign scientists, as I. M. Vyhivska, O. V. Fomina, O. M. Goncharenko, S. A. Dereviashkin, A. Y. Shevelev, A. S. Tolstova, M. V. Stafievskaia [1-6]. I. M. Vygivska in her work has interpreted, that great number and variety of types of economic risks do not allow to determine clearly the influence of their outcomes on the results of business activity. Because of that, approaches to the risks classification according to the areas of their arising have been interpreted: business macro-, meso- and microlevel risks. Business entities risks (microlevel) are delimited into external and internal risks (relatively the entity). For the accounting three groups of business risks have been identified according to the nature of business: entrepreneurship risks, non-entrepreneurship risks and risks arisen in any type of activity. Besides, classification of the greatest group of business risks has been developed - entrepreneurship risks - according to the types of activity (extraordinary and ordinary activity risks (operational, financial and investment)). It makes possible for the authority to obtain information on revenues and expenses (according to the types of activity), caused by the business operation, which undergoes the risk; to determine the expense items to apply measures for the risks management and their accounting.

O. V. Fomina and O. M. Goncharenko have proposed to add some classification features of risks and their content basing on the investigation of different approaches to the risks classification: 1) according to the factor, which causes the risks arise: external risks caused by the external environment, which is not influenced directly by the enterprise (competitors, market, legislation, etc); internal risks (operational, financial, auxiliary business-process, corporation risks); 2) according to the type of influence on the business activity: losses risks (liquid, solvency, losses caused by violation of party agreements); changeable risks (planning of tax income, estimation of the property market cost, risk of revenues under obtaining). Presented classification features and types of risks will promote clear identification of risks in the system of management accounting.

According to S. A. Dereviashkin two types of risk of different economic nature can be identified in the system of accounting: risks, which are the characteristic of the accounting system and connected with the information provision of management, and the entrepreneurship risks, information on which is to some extent represented in accounting and is presented in the accounting (financial) statements. Accounting (information) risks caused by the unfair information arise in the system of accounting and are the result of some events (losses risks, unfair information in the system of accounting, the risk caused

by the choice of ways and methods in the accounting, organization risk). These risks are the characteristic of both accounting and the system of the internal control in whole. Entrepreneurship risks, which are recorded in accounting, are the risks of the financial-business environment, which specify the outcomes of events, which have affected (or can affect) the business activity, are recognized and estimated. The information on the outcomes of the entrepreneurship risks effect on the financial-business activity of the enterprise is likely to be of great importance for the management decision-making by the external and internal users not only relatively the current situation, but taking into account the strategy of the enterprise and its management effectiveness.

Lately in the accounting of enterprise, beside financial, management accounting is widely used, the task of which is to provide information for the internal users, which is necessary for decision-making in management. Taking it into account A. Y. Shevelev believes, that beside risks fixed by the financial accounting, the enterprise must consider the risks fixed by the management accounting. Consequently, accounting risks are divided into two big groups: risks fixed by the financial accounting of the enterprise and those fixed by the management accounting. The first group is based on the previous and future external information (risks, caused by the organizational decisions, adopted in the Regulations on the enterprise accounting; risks, arisen by the decisions adopted by the accounting system of the enterprise itself; risks, caused by the accounting statements presented by the external users). It allows the users not only to pay attention to future business facts expected with great level of probability, but in some cases to predict outcomes caused by these risks. The second group of risks includes management accounting risks, that is, those connected with the management accounting procedure (risks of management accounting budget planning, risks of the management accounting analysis, risks of the internal control of management accounting and those caused by the management statements). With their help the risks of internal and external price indexes, risks of the products cost price and the risks of produced items profitability are estimated.

Basing on the recommended general classifications of multi-criterion risks M. V. Stafievskaia has proposed broadened classification of accounting risks according to main reasons of their arising, which makes possible to keep analytical accounting of similar groups of risks, that is: 1) accounting risks caused by the provision of fair accounting statements of the business entity (risks connected directly with the accounting procedure, and those caused by the legislation regulations); 2) accounting risks connected with the business entity specialization (risks connected with the responsibilities taken on the production items, works, services; risks of questionable accounts receivable; risks of possible bankruptcy and investment risks); 3) accounting risks, which are not connected with the business entity specialization (risks of questionable accounts receivable, liabilities risks connected with taking the estimation responsibilities, risks of assets devaluation, «forcé majeure» risks). The proposed typical classification will make possible to provide accounting risks identification in their specific content at the enterprises of different types of economic activity.

A. S. Tolstova interprets, that all available risks are finally integrated in the accounting information and take their place in the accounting statements affecting the financial results. Besides, she points out, that accounting is carried out at the enterprises irrespectively of the types of ownership and kinds of activity, that is why the accounting risk is the component of any type of risk. Basing on it she divides the accounting risks conventionally into external and internal depending on the place of their arise (relatively the business entity), which are the most significant as to their impact on the financial-business activity of the enterprise and the importance of their outcomes. External risks are connected with the procedure of the governmental and social-professional regulations of accounting (risks, resulted in transition to the International Financial Reporting Standards and International Accounting Standards and those caused by the contradictions in Accounting Regulations, Civil Code, Tax Code). The scientist treats internal risks as those connected with the accounting organization and procedure of the enterprise (risk, caused by the unfair accounting information, and risk of one's own professional treatment).

Consequently, in works the scientists analysed the problem of risks classification in the system of accounting within the financial and management accounting, depending on the economic nature of risks, the place and reasons of their arise, the type of enterprises activity.

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ИКОНОМИКИ

БАНКИ И БАНКОВА СИСТЕМА

Танатова А.Р., Кали Б. Сущность инвестиционной деятельности коммерческого банка.....	3
Bissenova R.A. Insurance market and its features	6

ВЪНШНАТА ИКОНОМИЧЕСКА ДЕЙНОСТ

Залесский Б.Л. Беларусь - Италия: на пути к реализации существующего потенциала сотрудничества.....	9
Мамотенко Д.Ю., Лозова О.А. Управління світовим розвитком на основі сітьового моделювання.....	11

ФИНАНСОВИ ОТНОШЕНИЯ

Бокова Н.А. Теоретические основы миграции как формы международно-экономических отношений.....	14
Бокова Н.А. О влиянии мирового финансового кризиса на миграцию.....	16
Лайкина А.С. Анализ структуры и динамики государственного внутреннего долга.....	23

ИНВЕСТИЦИОННАЯ ДЕЙНОСТ И ПАЗАРИ НА ОБЛИГАЦИИ НА ФОНДОВЕ

Семенова Д.В., Окорокова О.А. Реальные инвестиции в сельском хозяйстве.....	25
Тойшибекова Н.М. Оценка состояния инфраструктуры и развития инновационного предпринимательства.....	29
Калиев А.Ж., Ботабаев Ж.С. Возможность включения портфеля альтернативных инвестиций в структуру Национального Фонда РК.....	33
Айдосова Б.Х. Фьючерспк нарыктагы бага белплеу.....	37
Айдосова Б.Х. Уакыт Миндеп колма кол жэне фьючерстж багалар.....	41
Сичикова Я.О. Основні фактори, що впливають на ефективність інновацій....	43

УПРАВЛЕНСКИ РЕСУРСИ НА РАБОТИ

Аязбаева Г.Н., Каражанова А. АКШ менеджменте калыптасуы мен дамуы.....	46
------------------------------------------------------------------------	----

Аязбаева Г.Н., Рамазанов А. Баскару жүйесін зерттеудің тиімділігін анықтайтын факторлар.....	49
Rynkevich A.V., Klimenkov M.S. Youth unemployment as a serious problem	52

МАРКЕТИНГ И УПРАВЛЕНИЕ

Kruglov V.N. Regional small business: challenges and solutions	55
Комекова М. Международный опыт развития мотивации труда в предприятий.....	57
Тойшибекова Н.М. Шагын жэне орта бизнестің даму перспективалары	60
Зюкова И.О., Погудина О.О. Роль неймингу в брендингу.....	64
Islamgaliyev A. Compensation policy and total rewards as a tool of human resource management.....	66
Польшина Е.С., Абдураимов Э.Д. Сущность и значение методов неценовой конкуренции.....	74
Васил Ранагуль Маликкызы Фирманың бэсекеге кабілеттілігіне эсер ететін факторлар.....	76

ИЗВЛЕЧЕНИЕ И ПРОВЕРКА

Аскарова А. Учет расчетов с бюджетом.....	79
Зейнуллина Н.Б., Разливаева Л.В. Накладные расходы: проблемы учета и распределения.....	82
Korolyuk T.M. Classification of risks in accounting in scientific works of national and foreign scientists.....	87
Ныйканбаева А.И., Елдосова А., Жартыбаев Ж. Особенности оценки и учета запасов в соответствии с МСФО (IAS) 2.....	90
Товма Н.А. Учебно-методическое обеспечение управленческого анализа	93
Товма Н.А. Учебно-методическое обеспечение преподавания дисциплины «Бухгалтерский учет в нефтегазовом секторе».....	95
Товма Н.А. Учебно-методическое обеспечение преподавания дисциплины «Внутренний контроль».....	98
Фурманова М.А. Отражение в учете курсовой разницы по выданным авансам	101
Рибокова Л.П. Принципи формування облікової політики підприємства для потреб управління.....	104