

would have been counted to one of them without such conditions, but have not been counted because of this conditions, can be included in the profits of that enterprise and taxable suitably.

Transfer pricing is essentially a question of international plan and requires relevant information. But these national characteristics cannot be ignored, because each country set its own rules, in spite of efforts to harmonize the legislation. The specifics of legislation of the counteragent country should be taken into account during the researching of foreign economic operations.

So, dynamics of tax legislation requires the development of new approaches to the determination of VAT-taxable activity and determination of tax on income. Ukraine adopts experience of neighbouring countries actively and implements recommendations of the Organisation for Economic Co-operation and Development on transfer pricing in life. State realizes the possibility to defend its economic interests, to fill the budget and raise its image as a whole through this.

1. Law of Ukraine from December 28th, 2014 N 72-VIII "On Amendments to the Tax Code of Ukraine concerning improvement of tax control over transfer pricing" - Law N 72; [Electronic resource]. - Access: <http://zakon.rada.gov.ua>

2. Law of Ukraine from July 17th, 2015 N 609-VIII "On Amendments to the Tax Code of Ukraine regarding Transfer Pricing " - Law N 609; [Electronic resource]. – Access: <http://zakon.rada.gov.ua>

3. Tax Code of Ukraine from December 2nd, 2010 № 2755-VI (with amendments and additions) [Electronic resource]. – Access: <http://zakon.rada.gov.ua>

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RISKS IN ACCOUNTING: ESSENCE AND CLASSIFICATION

Business entities activity in the market economy conditions is affected by different risks. It causes the need to be identified and estimated in proper time and to take measures to reduce their disadvantageous outcomes.

Risk is a multiple notion, which is often associated with losses, disadvantageous outcomes. But this is only one interpretation of the risk treatment, as risk and profit are directly dependable: higher profit of the enterprise activity is always accompanied with the high level of risk. Thus, V. V. Kovaliov treats risk and profit as two interrelated categories: «Assets, which are associated with relatively greater amount of possible losses, are treated as more risky. Accordingly, such assets must meet higher demands as to their profit» [1, p. 404].

Y. A. Shumpeter writes, that, if risks are not taken into account from the point of view of management activity, they are, on the one hand, the source of losses, on the other – the source of profits. One may make decision, which undergoes less risk, but the obtained profit will be smaller as well. Greater risk results in the possibility to obtain higher profit [2].

Uncertainty should be treated as scanty or scarce information on any activity or its outcomes, not full enough knowledge of something. Pablo A. Gueron-Quintana writes, that «the concept of uncertainty goes beyond those situations in which we cannot establish the likelihood of events. It also includes cases when we do not even know the outcomes» [3, p. 11]. Risk is sufficient possibility of the event to occur in the conditions of the environment uncertainty of the enterprise functioning, which is the subject of quantitative and qualitative estimation. Risk is characterized by the availability of uncertainty and is the variety of uncertainty, when the probability of the event appears and it can be found. The notion of risk is always connected with the possibility to choose this or that option for the events development. Risk is inseparably connected with the notion of alternative.

Risks in the system of accounting possess some peculiarities on the contrary to other economic risks. Besides, the known approaches to general classification of risks, although being very different, can be as a certain theoretical-methodological basis of the complex classification of risks in the accounting system according to different features.

The main rules for making classification and their application for creating the risks classification in the accounting system have been studied in the monography by S. S. Rozova, devoted to the gnosiological analysis of the classification problem in the both natural and social sciences [4]. It was the first attempt to interpret philosophically the classification problems and those represented in the self-cognition of scientists, who make and use classification.

Classification of the investigated problems presupposes: 1) to state the principles of making certain classification determining objectives and tasks, which will make possible to find and estimate previous experience and to formulate the basis; 2) to name the notions, which make the basis of classification and corresponding classes; 3) to describe the determined classes.

Besides, in the works of scientists special attention is paid to the study of possibility to use the systems thinking for the risks classification. Systems thinking (English systems thinking) is the field of the investigation methodology, which deals with the investigation of object as the integral set of elements in the whole number of relations and connections between them, that is, the object is treated as a system. The main means of the systems thinking is the systems analysis. The main principles of the systems thinking include: 1) integrity; 2) hierarchy; 4) multitude; 5) system character.

I. M. Saraieva has systematized the available classification schemes from the point of view of the systems thinking and has proposed the algorithm for finding risks complexes for certain business entities according to the structural components of the model for the enterprise operation [5, p. 39-40]. A. Y. Malysheva has proposed the improved methodological background for risks classification, which has clear system-forming and terminological principles [6, p. 8].

I. M. Vygivska 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. 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 [7].

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 and internal risks; 2) according to the type of influence on the business activity: losses risks, changeable risks [8]. Presented classification features and types of risks will promote clear identification of risks in the system of management accounting.

Taking into account the mentioned above approaches to the classification and the systems thinking, which do not contradict each other, but mutually supplement each other, let us classify risks in the system of accounting (according to the principle from general to a particular). The object of investigation is an enterprise as a system, which is affected by both external and internal environment. Consequently, the subsystems are the types of the enterprise activity, which in total form a system. Every type of the enterprise activity is specified by the objects, which, as a result of estimation, present information on every type of activity.

Risk in the accounting system is of subjective-objective nature. On the one hand, it is connected with the choice of some options (alternatives), calculation of probability of their

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