

CONTENT

Introduction	11
Section 1. The essence of accounting, its conceptual fundamentals and tasks	13
1.1. Definition of recordkeeping. Types of recordkeeping. Users of recordkeeping information	13
1.2. Development of accounting: historical aspects.....	19
1.3. International and intergovernmental accounting organizations	33
1.4. Basic accounting concepts.....	41
1.5. Accounting measures.....	49
1.6. Objective, tasks and functions of accounting.....	49
Section 2. Subject, method and methodical techniques of accounting	57
2.1. Subject and objects of accounting	57
2.2. Classification of economic resources according to their composition and use	61
2.3. Classification of sources of the enterprise economic resources	75
2.4. Accounting method and methodical techniques	81
Section 3. Balance sheet generalization	93
3.1. The concept of a balance sheet. Its structure	93
3.2. Impact of enterprise's business transactions on the changes in its balance sheet	103
Section 4. The system of accounts and double entry method	115
4.1. The concept of accounts, their structure	115
4.2. Classification of accounts	127
4.3. Accounts of synthetic and analytical accounting	143
4.4. Method of double entry	147
4.5. The chart of accounts and its construction.....	149
Section 5. Documenting and inventory count of business transactions and enterprise assets	163
5.1. Documenting as a way of primary reflection of accounting objects.....	163
5.2. Requirements for the content and drawing up of accounting documents	169
5.3. Accounting processing of source documents and their retention.....	173
5.4. Electronic documents and electronic document circulation at the enterprise	177
5.5. Inventory count of the enterprise property and funds.....	185

Section 6. Nature and purpose of accounting registration	197
6.1. The concept of accounting registers	197
6.2. Types and forms of accounting registers	199
6.3. Trial balances.....	209
6.4. Methods of correcting errors in accounting records	217
6.5. Retention of accounting registers	219
Section 7. Forms of accounting.....	227
7.1. The concept of the form of accounting	227
7.2. Memorial-order form of accounting	231
7.3. Journal (journal-order) form of accounting	237
7.4. Journal-main form of accounting.....	241
7.5. Computer realization of accounting forms.....	247
Section 8. Measurement and costing in the system of accounting	255
8.1. Measurement as a method of monetary quantification of accounting objects	255
8.2. Costing in the system of accounting	263
Section 9. Accounting for the main business processes	275
9.1. Nature and content of the enterprise business processes.....	275
9.2. Accounting for enterprise's resources formation process	277
9.3. Accounting for resource consumption in the production process and other operating activity of the enterprise	295
9.4. Accounting for product sales and determination of financial results of the enterprise's operations	337
Section 10. Organization of accounting and formation of the enterprise financial reporting.....	357
10.1. Factors that affect the organization of accounting. The methods of organization of accounting process at Ukrainian enterprises	357
10.2. Formation of the enterprise accounting policy	365
10.3. Preparation, approval and submission of financial reporting.....	381
References	414