

**ACCOUNTING DOCUMENTS AS PRIMARY CONSTITUENT OF ACCOUNTING  
AND REPORTING INFORMATION OF ENTERPRISE**

Primary documents as part of accounting and reporting information of enterprise based on urgent necessity of improvement and clarification of content of their forms and development of new ones for information necessary for users are considered in the article.

The view of the importance of the conceptual apparatus is investigated in the definition of the notion of «primary document» based on achievements of the leading scientific elite of Ukraine and foreign countries and legal basis of organization accounting.

The study of methods and ways of documentation submitted by results of domestic and foreign science is among the results of research. The author points out the necessity of the innovative approach in organization of documenting proposed by services and based on the synergetic approach. It has unconditional advantages and is able to make possible growth efficiency of the process of documentation in accounting and reporting information.

The article makes an attempt to regularize the stages of organization process of documenting at the enterprise based on informational needs of management algorithm of documenting facts of financial and economic life of the enterprise.

As a subsequently perspective the author has identified the necessity to develop typical forms of primary documents of enterprises demanded objective requirements of extension instruments to reflect facts of economic life of the enterprise.