

SUMMARIES

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S. Kuznetsova

**ACCOUNTING PERSPECTIVE: STRATEGY, TAXES, E-COMMERCE
AND SOCIAL ORIENTATION**

Significant factors that led to the development of Ukrainian accounting concepts is the inability adopted methodology, methodological and organizational principles of accounting meet the information needs of users currently reforming the national economy. Background and the need to reform the accounting system is to change the properties of information management. For this reason, the relationship management entities and the accounting system can be considered as one of the properties of the operation of the accounting system, the external characteristics of accounting, which greatly affects its properties, internal characteristics.

The accounting system in the process of synergistic development must acquire specific characteristics: integrity, strategy (predictability), dynamics, electronic, creativity, actuary, social (environmental) orientation.

Strategic (predictability) accounting should be considered as the direction of the accounting system in terms of deepening analytical recording the accounting and transformation of financial statements provided to users of the financial analysis of problems related to commitments, control, cash and potential and decision forecasting (strategic) management decisions.

To develop a creative approach to accounting advisable to shift emphasis to the transformation of existing accounting systems to provide high-quality accounting information to external and internal users. In this regard must necessarily be using appropriate scientific methods and techniques that maximally prevent the introduction of instruments distortion of accounting information.

As social accounting and, in particular, environmental accounting, involving only the need for more detailed accounting of individual objects in terms of environmental focus, it cannot act as an independent accounting system, and should be considered only in the context of additional requirements on analyticity accounting information.

Use of existing conceptual approaches to further synergistic development of accounting in Ukraine provide transformation accounting system that will form the basis of qualitative information in the form of accounting information for management.