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PECULIARITIES OF MODELLING ACCOUNTING OBJECTS

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Accounting processes having no physical parameters, their study can restrict to modelling functional characteristics, and also predicting the behavior of the studied object in different settings. It is achieved by developing sign formations of a certain type: charts, schemes, unified forms and rules to fill them out. Such modelling is called sign modelling. The most important type of sign modeling is logical-mathematical. Sign formations and their elements in logical-mathematic modelling are considered in relation with certain transformations and operations with them. An ideal logical-mathematical model is the basis for creating algorithms of accounting processes and developing software.

Hence, modelling in accounting is symbolic, logical and mathematical and aims at creating schemes for processing, generalization and grouping of accounting information. All mentioned above enables to state that the model for current accounting of economic processes should at least comprise the relevant elements:

- unified forms of generalization and reporting accounting information;
- unified methods of data grouping, their details, distribution for calculation and evaluation, and also the subsequent grouping according to other features to make up financial statements for submission to users;
- rational methods and sequence of processing of accounting documentation.

Since the objects of accounting are quite diverse, the principles of related information processing can vary significantly. For example, the most effective accounting methods and techniques for large organizations may appear to be inefficient for small enterprises and lead to additional expenditures and unnecessary increase in volumes of detailed accounting information [1]. Therefore, several equal in rights models of the current accounting of economic processes can operate simultaneously, and the economic agents must be able to choose among them according to the specifics of the production, volumes of the processed information and engaged users. The effectiveness of the organization's accounting services, as well as the completeness and timeliness of providing the necessary information to all

interested users, depends on how well the accounting model is chosen. The results if the analysis into the use of various mathematic models while developing accounting policies for the enterprise are shown in Table 1.

Table 1

The analysis of the use of various mathematic models in developing enterprise's accounting policy

Model types	Goal	Use at developing accounting policy
Lineal programming	Forming optimal production programs	Possible at the statement for calculating the prime cost of products
Stock management models	Costs optimization for purveyance, consumption and keeping stock	Possible at defining the reserves to provide the subsequent expenditures and payments
The model of optimal service	Determining the optimal quantity of service channels	Possible at developing accounting apparatus
Correlation-regression models	Distinguishing between the production factors	Possible at defining the elements of accounting policy
Operational calendar planning models	Making up optimal plans for performing and completing work	Possible at developing documents circulation
Game theory	The choice of an optimal strategy	Possible at the choice of accounting method

The above mentioned elements of the models for accounting processes in theory and practice of accounting are realized in the form of:

- accounting rolls – special accounting forms to enter and group accounting data on the available inventory and its state as well as operations with it; accounting rolls can be unified (obligatory within the state, branch or production type) or be developed within the enterprise that keeps accounts;
- accounting forms (forms of calculations), that is a combination of accounting rolls and ways of keeping records of economic operations;
- accounting procedures – the order and sequence of actions while filling up certain accounting rolls [2].

Conclusions: To choose the accounting policies of an enterprise, it is advisable to model future performance outcomes proceeding from the past events and allowed alternative accounting methods. The choice of accounting policy should be based on modelling with the system of accounting and analytical support in the centre

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