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PROBLEM RELIABILITY OF FINANCIAL REPORTING

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ПРОБЛЕМА ДОСТОВІРНОСТІ ФІНАНСОВОЇ ЗВІТНОСТІ

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ПРОБЛЕМА ДОСТОВЕРНОСТИ ФИНАНСОВОЙ ОТЧЕТНОСТИ

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Problem. In modern conditions of functioning enterprises account used for the formation of reliable data on the financial position or performance of the entity and reporting serves as a means of communication between national and international markets. In Ukraine, this has caused increased attention to the problems of reliability of accounting and financial reporting. The greatest interest in monitoring financial reporting and its authenticity indicators show the current and potential users. However, the issue is still not completely correct solution. Usually, the source of information for decision-making and analytical conclusions on further development of the company and to determine its economic potential in the future is its financial statements. False information about the financial position or performance of the company makes it impossible to make informed and appropriate decisions, resulting inevitably leads to economic losses and mislead not only the owners, lenders and investors, but also the state and society in general. Currently important to search for new ways to solve the problem of complex evaluation of objective information on the use of funds, property and other assets recorded in the financial statements and accounting registers of the company. The question of the reliability of financial reporting is very important for daily work control authorities, auditing services and other users of financial information. Analysis of recent research and publications. The study of organizational, theoretical, methodological support control and reliability of accounting data were engaged foreign scientists, such as PK Chidzhi, PF Drucker, R. Adams, J. Han, J. Lobbek, as well as domestic and Russian scientists such as FF Butynets, BI Valuev, MT Belukha, IK Drozd, SA Kuznetsova, Ya.D. Krupka, VF Maximov, LM Kramarovskyy, OA Peter, GB Nazarova, SM Smith, MS Pushkar, VA Shevchuk. Analysis of problems in financial reporting and its role in decision-making and development company engaged in both Ukrainian and foreign scientists - ID Vatulya, SF Goals, YA Chains, NV Kuzhelnyy, VM Kostyuchenko, BA Shumlyayev, AS Shturmina. The practical study of the reliability of financial information dedicated their work F. F. Butynets, M. Billinhs, MO Blatov, U. Dzh. Vents, David H., T. Dunphy, S. Zeff, F. Mahlup, VM .Ryabov, K. Noubs, J. V. Sokolov, John. T. Uells, IV Utryenkova. Bold unsolved aspects of the problem. The study of information and methodological support of financial reporting and the practice of it is made in accordance with the national provisions (standard) and Regulations (standards) of accounting, were found many underdeveloped and uncoordinated issues that uniquely affect the use of information for analysis and decision making. Therefore there is an urgent need for further in-depth study of these issues aimed at improving the practice of financial data to provide users with reliable method of interpreting the information. The purpose of the article. The main purpose of this paper is to

determine the reasons and conditions for violation reliability of financial reporting and research ways distortion of accounting data in the current economic conditions.

The main material. Financial statements for many companies playing the role of effective marketing move, because every professional knowledgeable person reading the balance sheet can easily give the weather: it is necessary to invest in the business is not worth it, because it is already in a hopeless condition. The financial statements contain a significant amount of information on the status of any company, and in this lies its main value. That this was the cause of violation of one of the main principles of reporting - reliability. The reliability of the accounting data is one of the key problems, which acts as a barrier to many Ukrainian enterprises when they in the international market. And the problem can be characterized as mistrust of foreign visitors to reporting. Currently not every foreign investor will risk and invest their money in the company, based on statements prepared by Ukrainian standards. According to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" [1] the purpose of accounting and financial reporting is to provide users with the decisions of complete, accurate and unbiased information about the financial position, results of operations and cash flows of the company. In n. 8 Art. 9 of the Law stipulates that responsibility for late compilation of primary documents, accounting registers and unreliability reflected in these data are the persons who made and signed the documents. From a philosophical perspective, reliability is a property information to be correctly perceived and the probability of no error, the form of existence of truth, that reliability means a justification, evidence, bezspirnist knowledge and reliable information. The main factors affecting the reliability of financial results include: political, legal (such as the level of state intervention, regulation and accounting reporting), financial (eg, the risk of changes in exchange rates), informational, organizational and human (eg moral quality, corruption). For various reasons, the financial statements may not accurately reflect the financial position or performance of the company. Increasingly, individuals that make up the financial statements deviate from the requirements reflected completeness and reliability of accounting data. The nature of occurrence are unintentional and intentional errors. Probability of unintentional errors is increased in a changing educational materials that relate to accounting and taxation. Namely, unintentional errors arising from the use of incorrect rates in determining the amount of tax a false reflection of the accounts of the accounting of business transactions and transfer data registered in the tax returns, forms of accounting and others. According to the above, the system of internal control should be directed at identifying such distortions. Utkin SA [2] studied the basic methods of identification errors by improving the system of internal control through inventory, horizontal and vertical analysis of financial statements and accounting information processing algorithms on the example of tests of accounting records. Search errors can be greatly alleviated if the individual attention given to an employee of financial and other economic services company, responsible for the collection, registration, storage and synthesis of information at all stages of your process. These characteristics include both physiological indicators (health, character type, age) and the level of professional training, cultural and spiritual potential. Psychological side financial and accounting activities require increased attention in the development and practical application of accounting policies. According to Russian scientists VV Kovalev and Patrobas VV, "it is important to understand that different people prepare and consume information in different ways. Developed in collaboration with psychologists tests that yield psychological portraits of all persons involved in the process of preparing and using this credentials could significantly increase the effectiveness of the accounting work "[3].

It is important to point out deliberate actions in making false financial statements, which include committed crimes: theft, fraud. Theft can be made by a person who is an employee of the company and is liable for the assigned value, while such actions may be taken by a person who is not an employee of the company. In these cases, the actions of misappropriation and embezzlement committed by such persons with different levels of impact on the reliability of financial reporting data of the company. Fraud - a deliberate misstatement and data of accounting officers and the company's management, based on accounts manipulation and falsification of primary documents and registers of accounting, which distort the content of

financial and business operations. These actions are intended to deliberately display false valuation of assets, the use of inappropriate methods cancellation, masking the financial performance, illegally obtaining the ownership of the money and property. Such fraudulent action (breach of trust, fraud, concealment of criminal acts) have a significant impact on the reliability of accounting data company. By corruption of data in the national financial reporting practices include:

1. *Vualyuvannya* statements - financial statements prepared in accordance with the legislation of Ukraine rules, but it is not objectively reflects the financial and property status of the entity. So *vualyuvannya* - a distortion of the data subject to the reporting requirements established by legislation and regulations of the country. The reasons for the widespread use of *vualyuvannya* in Ukraine:- Inconsistency of the economic nature of how it is doing the accounting in accordance with applicable rules and regulations;- The presence of non-rigid enterprise accounting policies, which formed the chief accountant of the company and approved by the supervisor, who is also responsible for organizing all accounting;- The existence of contradictions and controversial issues between regulations, inadequate regulatory system of financial entities. *Vualyuvannya* quite common in the Ukrainian accounting practice and rarely occurs unintentionally. That is, *vualyuvannya* are the result of imperfections in the legal system.
2. Falsification - financial reporting on departure from established norms and rules, which do not objectively reflect the financial and property status companies. Counterfeiting is one of the manifestations of fraud. Falsification of financial statements occurs when the existence of opportunities for its implementation and a lack of moral principles of the entity. The existence of different types of fraud reporting is often discussed in the scientific and economic literature. Petrenko N. [4] claims that statements calling for a certain period curved, decorated or distorted, experts mean the same thing: improperly reporting reflects business transactions that have taken place, and it is composed of a violation of certain requirements, but these concepts are not synonymous. Decorated statements should be considered a type of distorted or distorted reporting. Usually in such need arises in the reporting of joint stock companies and businesses wishing to raise additional funds. The opposite decorated statements are statements that reflect the losses the company, whose financial situation is worse than in reality. The impetus for the reporting of such content is evading payments of dividends to shareholders and evasion of taxes. So are two approaches to determining the reliability of financial reporting: The first approach involves the financial statements of the actual state of economic activity, which is achieved through the use of professional judgment and expression of professional opinion accountant for reporting, and the second may be called normative regulated. Inconsistency financial reporting actual financial condition of the company can be illustrated by the following example. Drivers transported goods shoe factories. With self-interest they identified on waybill cargo weight per day and the result is divided by the number of exported shoes. As a result of these calculations proved that the weight of a shoe is, on average, twelve kilograms. Checks supervisory bodies show that the volume of traffic from trucks in the statement, is 20-30 percent of the true. According to the above, consider four situations: The first situation. Reporting objectively reflects the financial and property status of the company and meets all the requirements of legislation and regulations. In this situation, there is no place *vualyuvannya* and fraud, but such reporting is hypothetical. This hypothesis has a deep organizational and methodological sense, for the vast number of accountants is quite convinced that they are honest, adhere to all legal standards and statements prepared by them is completely objective. But this is not so. In reality, observing all the requirements of legislation and regulations, it is impossible to achieve absolute objectivity of these financial statements. It should take into account the implicit contradiction which is revealed on the principle that the more accurately quantify each parameter measured, much less accurately we can calculate another indicator that is associated with it. The more display property value, the less reliable will be displayed financial results, and vice versa. When administration is trying to more accurately determine the financial and property status of the company, in terms of inflation increasing valuation of assets, thus it automatically transfers this increase in liabilities, lending a certain bills, and this distorts the financial results or the value of investments that have been invested. And vice versa. Thus, the first situation is the nature of the ideal to which we must aspire, but in real life it is impossible, so its role is negligible.

This situation indicates all participants of economic activity on the impossibility of achieving the ideal, but denies that it is necessary to strive for the ideal. As this situation is the perfect character, it is out of fraud, although indicating that no distortion of financial and property status reporting company to submit impossible. Users report data should understand that the wider the borders of accounting policy, the smaller the field of fraud and vualyuvannya in their various manifestations in the financial statements. The second situation. Reporting objectively reflects the financial and property status of the company, but does not meet the legal and regulatory documents. In this case, no vualyuvannya, but is a forgery. In this situation, the financial statements can not objectively reflect the financial and property status of the company, as each individual user group takes on subjective purpose objective. Therefore, according to the principle of interpretation must always understand objectivity in terms of each individual user, which analyzes statements. The second situation reflects the principle of "fair and conscientious recording" - "true and fair vier". According to him, the company may deviate from the accepted requirements if they do not make it possible to accurately and objectively reflect the reported data. But if you do not follow British approaches of this situation we can conclude that the financial statements is falsified if it ckladena in violation of legal and regulatory documents, although it is more correctly and precisely, in terms of the individual user, the financial -maynovyy state firm. There is no place paradox for the reason that the individual user knows the reporting requirements of regulations and out of regulatory rules, and thus are reporting data is unclear to him that would indicate, in his view, the falsification of statements. The second situation underlines the unacceptability of existing legislation and regulations. This situation teaches all critical individual users refer to these documents, what is the source of any improvement reporting. The third situation. Reporting the financial and property status of the company biased but meets the legal and regulatory documents. In this case vualyuvannyu place, but there is no falsification. This situation is considered similar to the previous one. IF Cher wrote that "... the truth of the balance, according to legal sense is not always as truthfulness in the economic sense, and we should under certain circumstances the balance (based on the economic terms of truthfulness) and a veil when he is consistent, according legal sense, the principle of truth and clarity "[5].

There are many examples that show the absurdity of the legal-normative documents, most of them linked to the phenomenon in which there is confusion between legal and economic grounds [6, 7]. However, the complexity manifested in the fact that whoever forms the financial reporting requirements tend to believe that his claims are correct, which is why the third situation is the basis of accounting. Thus, as noted, the preceding situations (first and second) there is a fundamental failure to obtain objective data reporting accounting and, consequently, the drafters of the legislation and regulations can not develop requirements that allow the display absolute truth in the statements, but Of course, should approach her. In the third situation, there is no falsification of data, because in this case the falsification understand how to retreat from the requirements of legislation and regulations, but there vualyuvannya. Fourth situation. Reporting biased the financial and property status of the company and does not comply with regulations [8]. In this case there is a vualyuvannya and falsification. This is the most common variant in the practice of Ukrainian companies. In the first case, ie when vualyuvanni, management may be unaware of the incorrect presentation of accounting data, and in the second case, that falsification of accounts, company administration can relate aim to mislead shareholders about profits for the payment of additional premiums or paying high dividends and may treat target mislead creditors on the state of solvency. In connection with the above, in various situations the interests of management and owners of the company can fully coincide or be completely opposite. Thus, the first situation is a benchmark for accountant, she also is a guide to better understand other situations. The second situation shows the shortcomings of the legal and regulatory framework that will allow accountants in public practice, according to the concept of true and fair, to decide "what is good and what is bad." The third situation reflects the essence accountant bookkeeper for shows that observing all legal and regulatory documents still objectively reflect the real financial and property status of the enterprise impossible. The fourth situation is the most common and necessitates the use of auditors and internal and external auditors. Conclusions and suggestions. Weighty value in making various administrative decisions have

information about the organization, contained in the financial statements. Currently, the financial statements - the only official source of information on economic activity of enterprises for different user groups. Accounting each company reflects past. To make infallible, absolutely successful management decisions need to carefully analyze the data of previous periods of financial position or performance of the company, based on which the forecast and plan for the future. Distortion reliability of financial reporting leads to many negative consequences such as reduced confidence of all participants of the stock market and society in general to financial reporting data, reduced productivity, increased insurance costs, impairment of goodwill, the decline of moral qualities of employees. In Ukraine, the problem of the reliability of financial reporting has a distinct character and needs urgent solution. Ways of solving this problem may be: improving and avoid contradictions in the legislation Ukraine on the financial statements and development of high quality auditors.

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ABSTRACT

Antonenko N.V. Bezruk Yu.I. The problem of the reliability of financial reporting. Visnyk National Transport University. Scientific and Technical Collection: In Part 2. Part 2: Series «Economic sciences». – Kyiv: National Transport University, 2014. – Issue 29.

The article investigates the methods of data manipulation of financial statements of enterprises and organizations of Ukraine.

Object of research – accounting principles of business operations.

Purpose – to determine the conditions and causes of ensuring the reliability of financial reporting and investigation methods distortion of accounting data in the current economic conditions.

Research method – scientific method of theoretical generalization, observation, abstraction, formalization, analysis.

For various reasons, the financial statements may not accurately reflect the financial position or performance of the company. The probability of inadvertent errors increases in climate change legislation relating to accounting and taxation. Unintentional errors occur due to the use of incorrect rates when determining the amount of tax on the accounts of false reflection of business operations and the transfer of accounting data in tax returns, accounting forms and other data to become corrupted financial statements in domestic practice include veiling reporting and falsification. There are two approaches in determining the reliability of financial statements: the use of professional judgment and regulatory – adjustment approach. It is proved that manipulating financial data leads to negative consequences, such as loss of confidence of all participants in the stock market and society as a whole to the financial statements, reduced productivity, increased insurance costs, goodwill impairment, the decline of moral qualities of workers.

The results of the article can be used to determine the degree of reliability of financial reporting.

Expected assumptions about the object of the study is that by addressing the reliability of financial reporting may be measures to improve and eliminate contradictions in the legislation of Ukraine and the development of high-quality services of auditors.

KEYWORDS: RELIABILITY, FINANCIAL STATEMENTS, FALSIFICATION, OBFUSCATION, FRAUD, THEFT.

РЕФЕРАТ

Антоненко Н.В. Проблема достовірності фінансової звітності / Н.В.Антоненко, Ю.І. Безрук // Вісник Національного транспортного університету. Науково-технічний збірник: в 2 ч. Ч. 2: Серія «Економічні науки». – К. : НТУ, 2014. – Вип. 29.

В статті досліджені методи маніпулювання даними фінансової звітності підприємств і організацій України.

Об'єкт дослідження – принципи бух обліку господарських операцій.

Мета роботи – визначення умов забезпечення та причин порушення достовірності фінансової звітності і дослідження способів викривлення звітних даних в сучасних умовах господарювання.

Метод дослідження – загальнонауковий метод теоретичного узагальнення, спостереження, абстрагування, формалізації, аналізу.

З різних причин фінансова звітність може неточно відображати фінансовий стан або результат діяльності підприємства. Ймовірність виникнення ненавмисних помилок збільшується в умовах зміни законодавчих актів, які стосуються бухгалтерського обліку та оподаткування. Ненавмисні помилки виникають внаслідок використання неправильних ставок при визначенні суми податку, помилкового

відображення на рахунках обліку господарських операцій та перенесення даних обліку в податкові декларації, форми бухгалтерської звітності та ін.

До спотворення даних фінансової звітності у вітчизняній практиці можна віднести вуалювання звітності та її фальсифікацію. Виділяють два підходи у визначенні достовірності бухгалтерської звітності: застосуванням професійного судження та нормативно-регульований підхід.

В статті доведено, що маніпулювання даними фінансової звітності призводить до таких негативних наслідків, як зниження довіри всіх учасників фондового ринку та суспільства в цілому до фінансових звітів, зниження продуктивності праці, підвищення витрат на страхування, знецінення ділової репутації, спад моральних якостей працівників.

Результати статті можуть бути використані при визначенні ступеня достовірності фінансової звітності підприємств.

Прогнозні припущення щодо розвитку об'єкту дослідження полягають в тому, що шляхами вирішення проблеми достовірності фінансової звітності можуть стати заходи по вдосконаленню та усуненню протиріч в законодавчій базі України та розвиток системи високоякісних послуг аудиторів.

КЛЮЧОВІ СЛОВА: ДОСТОВІРНІСТЬ, ФІНАНСОВА ЗВІТНІСТЬ, ФАЛЬСИФІКАЦІЯ, ВУАЛЮВАННЯ, ШАХРАЙСТВО, КРАДІЖКА.

РЕФЕРАТ

Антоненко Н.В. Проблема достоверности финансовой отчетности / Н.В. Антоненко, Ю.И. Безрук // Вестник Национального транспортного университета. Научно-технический сборник: в 2 ч. Ч. 2: Серия «Экономические науки». – К. : НТУ, 2014. – Вып. 29.

В статье исследованы методы манипулирования данными финансовой отчетности предприятий и организаций Украины.

Объект исследования – принципы бухучета хозяйственных операций.

Цель работы – определение условий обеспечения и причин недостоверности финансовой отчетности и исследование способов искажения отчетных данных в современных условиях хозяйствования.

Метод исследования – общенаучный метод теоретического обобщения, наблюдения, абстрагирования, формализации, анализа.

По разным причинам финансовая отчетность может недостаточно точно отражать финансовое состояние или результат деятельности предприятия. Вероятность возникновения непреднамеренных ошибок увеличивается в условиях изменения законодательных актов, касающихся бухгалтерского учета и налогообложения. Непреднамеренные ошибки возникают вследствие использования неправильных ставок при определении суммы налога, ложного отражения на счетах учета хозяйственных операций и переноса данных учета в налоговые декларации, формы бухгалтерской отчетности и др. К искажению данных финансовой отчетности в отечественной практике можно отнести вуалирование отчетности и ее фальсификацию. Выделяют два подхода при определении достоверности бухгалтерской отчетности: применением профессионального суждения и нормативно – регулируемый подход. В статье доказано, что манипулирование данным финансовой отчетности приводит к таким негативным последствиям, как снижение доверия всех участников фондового рынка и общества в целом к финансовым отчетам, снижение производительности труда, повышение расходов на страхование, обесценение деловой репутации, спад моральных качеств работников.

Результаты статьи могут быть использованы при определении степени достоверности финансовой отчетности предприятий.

Прогнозные предположения о развитии объекта исследования заключаются в том, что путями решения проблемы достоверности финансовой отчетности могут стать меры по совершенствованию

и устранению противоречий в законодательной базе Украины, а также развитие системы высококачественных услуг аудитором.

КЛЮЧЕВЫЕ СЛОВА: ДОСТОВЕРНОСТЬ, ФИНАНСОВАЯ ОТЧЕТНОСТЬ, ФАЛЬСИФИКАЦИЯ, ВУАЛИРОВАНИЕ, МОШЕННИЧЕСТВО, КРАЖА.

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