

безопасность передаваемой информации и защиту от несанкционированных действий злоумышленников по ее перехвату. Во-вторых, это защищенный авторизацией доступ пользователя к программе. Повышение безопасности облачных сервисов возможно при активном участии двух сторон – заказчиков и провайдеров.

Таким образом, облачные технологии имеют широкие перспективы применения в бизнес-процессах, в том числе и бухгалтерском учете.

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USE OF CLOUD TECHNOLOGIES IN ACCOUNTING

The author focuses on the use in the Republic of Belarus a platform based on cloud computing technologies, which contains software and hardware, information resources and information systems of all government agencies and other government organizations. Advantages of cloud technologies, especially in accounting are under the consideration. Scenarios for using cloud technologies for employees, within the company, for clients, and as a service are offered by the author.

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THE TRIPLE SYSTEM OF ACTUARIAL ACCOUNTING UNDER THE CONDITIONS OF CROSS-BORDER COOPERATION

National accounting system moved to the actuarial stage of development, leaving far behind static and dynamic accounting concepts. For this phase of accounting development as a science and a discipline the format of 3D presentation of accounting information is becoming more typical. Its content is reflected in the triple dimension of an accounting system, which in addition to the usual double entry, originated from the Italian school of accounting, uses specific method of descriptive writing for modern accounting paradigm.

Actuarial accounting is a complex dynamic system based on descriptive methods, simple, double and triple entries and provides thorough

information on the market value of the company in three-dimensional space based on the apply of triple accounting system. J. Idzhyri in the conclusions of his explanations of triple accounting system says: "... wealth calculating by the triple system of accounting can be done without higher structure, such as dynamics accounting and force accounting» [1].

The scientist developed a coherent system of accounts strength where he pointed out two groups: internal forces (investment strength, labor, manufacturing strength, market forces, financial strength) and external forces (competing forces, economic forces, government forces, natural forces and other forces).

Actuarial accounting aims to provide the necessary filling of potential business development. That is why, its foundation should be built on a completely new invoices of priority system and take into account changes in force of both internal and external environment of the organization

Triple system of accounting, according to our mind, in terms of human civilization development, must acquire 3D-format of measuring and recording of economic activity of the entities at the market.

Summery, of accounting data in the system of reporting forms gain actuarial reporting format, which has in its semantic content prognostic nature. Such dimension of compiling information is based on rather complex actuarial calculations which accumulate mathematical tools the theory of probability and financial statistics. A system of actuarial report forms reflects the real picture of the long-term growth of business property potential, especially in its sale as integral property complex.

To our mind, the 3D format of modern accounting paradigm should be based not only on the methods of simple and double-entry, but use a specific method of descriptive writing, which serves as a basis while conduct actuarial accounting records. The content of the latter is that any "narrative" change of the state of economic resources of market entity is fixed by taking into account the forecasted trends of their change in two or three (triple entry) actuarial accounts-force.

Latest we offer to outline into a separate class 10 "Actuarial accounts' of the existing accounts chart, according to the current decimal system of its construction, in which each digit in the code determines an appropriate account component. The actuarial balance will be achieved, based on a potential increase of business property.

An information support being built according to this approach, which is accumulate in the forms of actuarial reporting system, will serve as an objective reflection of real possibilities of the national economy revival.

In general, the "triple" form of accounting is called so because:

There are three parallels:

First: entry (chronological), accounting (synthetic), profit (consolidated)

Second, registration of the facts of financial and economic activities is being conducted by three groups: income, outcome, balance.

Third, three types of documents are used in the registration: primary, (ledger) Report (is a two-storey); there are three accounts in recording: "Values", "Cash" and "Capital" (that is there are three windows)

F.W. Jezierski created a form that in his opinion should ensure profit calculation after each business transaction. This form of accounting the scientist has called "three windows" or "two-storey" (as only three accounts were used - "Cash", "values" and "Capital") [2].

Foreign representative, F. Jezierski (1836 - 1916), fully substantiated the need to introduce a potential triple accounting system of classification of corresponding accounts. But the international community was very negative and without much enthusiasm interpreted innovative approaches of researcher who criticized Italian double-entry bookkeeping system [3].

With the development of human civilization static concept changed into dynamic one, and in the era of XXI (twenty one) century it is replaced by an actuarial paradigm as a priority new stage of accounting development, which is an innovative model of accounting development.

According to our opinion, triple accounting system in the development of human civilization must acquire 3D format of calculating and recording of economic activity of the market.

3D-dimension (or 3-D model of accounting) gains a particular relevance, in the deepening cross-border cooperation with partner countries of the European Community. Triple dimension of accounting information creates a fertile ground for attracting foreign investments into the development of national business.

We used to understand 3D in terms of 3D cinema (or 3D pictures), 3D glasses, 3D modeling, 3D model of actuarial accounting is an innovative model that allows us to see the change of economic value in 3D format.

Actuarial accounting (3D-model of accounting) gives the opportunity to see the future of the business; the change its economical value and to involve external and internal investments. 3D-dimension gains a particular relevance, in the deepening cross-border cooperation with partner countries of the European Community. Triple dimension of accounting information creates a fertile ground for attracting foreign investments into the development of national business.

Thus, in the conditions of deepening of European integration trends and cross-border cooperation, a real and potential investor can immediately

evaluate the potential growth of business property through the actuarial report forms; it is likely to see the path towards wealth multiplication. This 3D-format of accounting system serves as a reflection of the perspective feedback on invested capital today, which is extremely important for Ukraine, in terms of the manifestation of crisis tendencies.

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УДОСКОНАЛЕННЯ ФІНАНСОВОЇ ЗВІТНОСТІ ПІДПРИЄМСТВ В СУЧАСНИХ РИНКОВИХ УМОВАХ

Звітні показники є важливим джерелом інформації про хід виконання планів соціально-економічного розвитку підприємства, бізнес-планів інших формувань, які створюються в галузях внаслідок реформування власності.

Традиційно звітність розглядають як один із елементів методу бухгалтерського обліку поряд із документацією, інвентаризацією, оцінкою, калькуляцією, рахунками, подвійним записом і балансом. Проте чимало науковців не поділяють такого підходу. Зокрема, Д. Панков навпаки наголошує на пріоритетності звітності над обліком, а П. Хомин підкреслює, що звітність є самостійною системою подання даних, необхідних для інформаційного забезпечення менеджменту і в жодному разі не може вважатись складових елементом (прийомом) бухгалтерського обліку [1, с. 37].

А. Малишкін пропонує розглядати фінансову звітність як «своєрідну інформаційну модель господарюючого суб'єкту» [2, с. 37].

Прагнення України вступити до європейського політичного, економічного та правового простору, утвердження її як впливової європейської держави та набуття повноправного членства в Європейському Союзі вимагають від неї відповідних змін у законодавстві, нормативно-правовому забезпеченні, зокрема щодо бухгалтерського обліку та фінансової звітності.