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EXPECTED FINANCIAL RESULT IN THE 3D-ACCOUNTING SYSTEM

The creation of a management system in domestic agricultural enterprises and its operation in a permanent mode can significantly reduce the risks of their declining investment attractiveness in the world market of farmers and the subsequent expansion of business partnerships.

Moreover, the practice of transfer pricing in agricultural companies proves that, on the one hand, transfer prices are seen as an effective mechanism for intra-firm management, on the other hand, they are often viewed only from the perspective of minimization of taxation that is not fully correct.

Later, Ezersky, F.V. [1] strongly disapproved double bookkeeping. According to the scholar, the application of double accounting in agriculture leads to conclusions that contradict reality. The main arguments are that, for double-counting, the monetary valuation of all accounting items in agriculture is in most cases conditional, which automatically leads to a distortion of the financial result; the application of monetary valuation in agriculture can sometimes lead to impractical results where some of the processes needed are profitable and the overall outcome of the whole process is a loss.

Samusenko, S.A. [2] emphasizes the delineation (extension) of the boundaries of double recording, while preserving the fundamental principles, the essence of which has been confirmed by centuries of practical use rather than their denial and transformation, provides overcoming informational limitations inherent in modern accounting. Ijiri (1989) proposed to expand the base double (2D) record model by adding a third dimension (3D) dimension. The scientist introduced the concept of «impulse» into the accounting system for the first time to reflect the rate of change of capital, financial result, income and expenditure.

Ijiri, Y. (1989). for the first time introduces the concept of "momentum" into the accounting system to reflect the rate of change in capital, financial results, income and expenses. Mathematical momentum is interpreted as the first derivative of capital

(C) in time (t), when the increase in time is close to zero (the momentum in the economy may reflect the «instantly» rate of change in capital:

$$\frac{C_1 - C_0}{t_1 - t_0} = \frac{\Delta C}{\Delta t}, \qquad (1)$$

where C_0, C_1 – the value of capital at a time t_0, t_1

According to the approach of Ijiri, Y. [3] momentum should be measured in monetary units per unit time (monetary units / day, monetary units / month, etc.). Impulse characterizes the ability of the enterprise to make a profit at any given time.

The financial result can be expressed as the product of the momentum for the time during which the momentum remains constant. Force in the economic model of Ijiri, Y. [3] is the degree of change of momentum, mathematically it can be interpreted as the second derivative of capital in time:

$$F = \frac{d^2 K}{dt^2}, \qquad (2)$$

or as the first derivative of a momentum in time. In other words, if a momentum is an instantaneous acceleration at a time, then a force is an instantaneous acceleration at a time, or velocity. In the theory of triple accounting, the strength of Ijiri, Y. [3] proposes to measure monetary units/day or monetary units per month. In fact, in this formation, the «momentum conservation law» (equivalent to Newton's second law) is its integral over time because:

$$\frac{dp}{dt} = \sum_i F_i \qquad (3)$$

Special attention was paid to the long-term analytical assessment of the level of the power impulse of profitability in the framework of transfer pricing by the method of "net profit" based on the content of our proposed form of management actuarial report. An appropriate system of comprehensive evaluation indicators and criteria for assessing the effectiveness of pulse management profitability of agribusiness based on

3D-measurement of modern actuarial accounting was developed by generalizing and systematizing the results.

The growth rate (growth) of income, expenses, capital is a common economic indicator and is often calculated by analysts of companies, but the results of such calculations are not reflected in accounting. Ijiri, Y. (1989). emphasized that «the concept of momentum is actually used in business, although, as a rule, the concept of profit and momentum is not distinguished» [3, p.747].

The accounting content of the actuarial reporting forms should be obtained by expanding the methodological accounting tools, namely the addition of the traditional double accounting - 3D records and 3D - force accounts, that is, the third measurement of the estimate - expected trends of changes in the short term, which we propose to call «expect». Based on the accounting data of this reporting form, it is proposed to carry out a real estimate according to the method of «net profit» of short-term prospects for a potential return on farm capital in a context of limited equivalence of agricultural companies' operations with transfer pricing.

Literature:

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