

Сутність форми обліку витрат по факторах виробництва полягає у відмові від розподілу витрат на прямі і непрямі, а також від трактування постійних витрат як функції часу.

Основна ідея **функціонального обліку** витрат полягає в тому, що підприємство повинне прагнути до оптимального використання свого потенціалу, що досягається, якщо воно реалізує усі свої функції.

Структурний облік витрат на виробництво, завдяки диференціації прямих (змінних), загальних змінних і структурних витрат (які, у свою чергу, підрозділяються на короткострокові і довгострокові), здатний найкраще забезпечити адміністрацію інформацією про очікувані зміни в зовнішньому середовищі.

Багатоступінчастий облік витрат на виробництво припускає багатоступінчасте нагромадження маржі. Багатоступінчастість обумовлена тим, що облік постійних витрат ведеться по сегментах, що відрізняються один від одного порядком віднесення постійних витрат на конкретні види продукції, місця виникнення витрат, центри відповідальності, а також різною можливістю уникнути постійних витрат у короткому і тривалому періодах.

Отже, організаційні форми обліку виробничих витрат і калькулювання с-вартості продукції являють собою системи, що генерують механізм бізнесу, норми бухгалтерського обліку, облікову політику підприємства. У результаті взаємозв'язку цих факторів в управлінському обліку формується зовнішній вигляд організаційної форми, побудований по наступних ознаках: використовувані рахунки; застосовувані підходи до групування витрат, що залежать від обраного об'єкта обліку витрат, повноти їхнього охоплення, оперативності обліку і контролю.

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INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND (ICAS)

Mr President, Delegates, Members of the Chamber and Fellow Guests, it is a great privilege and pleasure to be here in Kiev at your invitation to speak at your conference. I was honoured to meet your representative in Minsk last month who gave an excellent presen-

tation. It showed me that the Ukrainian Federation of Professional Accountants and Auditors is already a very strong and healthy Institution — as it needs to be.

The Ukraine is at a very exciting moment in its history. Closer links with the European Union and the international accounting community will bring the promise of exciting opportunity and dynamic change. The successful adoption of international accounting standards and IFRS will be a vital component of the effort to make Ukraine a vibrant economic success story. The availability of reliable financial information is a proven prerequisite for making the most of a nation's opportunities in an increasingly globalised world.

Of course the practical challenges of adopting international standards should not be underestimated. There is little to recommend whole-scale imposition of such standards without taking into account the particular needs of local conditions prevailing within the Ukrainian economy. There is no doubt, however, that the necessary will and talent to meet these challenges are present in the Ukraine. What is fundamentally important, however, is that the professional accounting institutions of Ukraine are up to the task of tackling these challenges, and are able to provide the institutional strength that is a characteristic and requirement of a modern developing economy.

Now it is often the case that you hear words like these spoken when discussing transitional economies. I think what is important to most people however is understanding what developing institutional strength means in practice. What are the characteristics of a strong professional institution? What are its guiding principles? How can you impress in members of relatively young professional institutions the same kind of ethics and principles that have underpinned more established institutions such as our own for generations?

I think there is a key word that can be used to open a door here. That key word is 'identity'. A successful professional accounting institution is one that, by definition, has a strong identity. The establishment and maintenance of such an identity must therefore be at the heart of a professional accounting institution's strategy.

The identity we are talking about here must convey some very important messages. It must say that members of this Federation can be relied upon to be professionally competent, that it will act in the public interest, and, perhaps most importantly of all, to act in accordance with established rules of ethical conduct.

The Federation and its members must therefore be, in the minds of the Ukrainian Government, the Ukrainian public and all users of

Ukrainian accounts, firmly associated with a reputation for integrity. This must be the bedrock of everything the Chamber does. Membership of the Federation is something that should convey a special place in the life of Ukraine. It should be something to be proud of. But that special place comes with a duty of responsibility, and it is as well that the form this duty of responsibility takes should be set out very clearly.

At ICAS, our Guide to Professional Ethics is framed within five guiding principles. These principles are very similar to those used by IFAC in its guide and indeed you will find that they are broadly what all international accounting institutes accept as the necessary ethical foundations.

Fundamental Principle 1

‘You should behave with integrity in all professional and business relationships. Integrity implies not merely honesty but fair dealing and truthfulness’

Fundamental Principle 2

‘You should strive for objectivity in all professional and business judgments. Objectivity is the state of mind which has regard to all considerations relevant to the task in hand but no other.’

Fundamental Principle 3

‘You should not accept or perform work which you are not competent to undertake unless you obtain such advice and assistance as will enable you competently to carry out the work.’

Fundamental Principle 4

‘You should carry out your professional work with due skill, care, diligence and expedition and with proper regard for the technical and professional standards expected of you as a member.’

Fundamental Principle 5

‘You should conduct yourself with courtesy and consideration towards all with whom you come into contact during the course of performing your work.’

IFAC specify an additional fundamental principle, being that of confidentiality, which we would hold is already implied by those we already have.

The important point is that if Ukraine are going to be able reap the full rewards available to it through membership of the International globalised community, it must have an accounting and auditing professions that are trusted. An absence of these in the Ukraine would cast a shadow over all reported economic activity. If investors are not able to trust the financial information they are provided with, they will ask themselves why should they should invest in the Ukraine,

when they can easily invest somewhere else providing what they perceive to be a more secure home for their funds.

So auditors must be honest. But they must also be competent. There must be an adequate system of Quality Review, and of Continuing Professional Development. These are key functions, in that they ensure a proper benchmark of quality throughout the Federation is achieved and maintained — and it also establishes a very important link of communication between the Federation and its members.

The health of any professional association is crucially dependant on its ability to communicate with its members, listen to what they have to say, mobilise their support in the activities of the Federation. It is clear to me from looking at the Federation website that it has made great strides in this area. The internet is a powerful tool and its use as a means of technical and ethical support for members cannot be overestimated.

The adoption of International Standards throughout the auditing profession in the Ukraine — not just the technical standards — but ways of working, standards of performance and professionalism — is not a luxury but a requirement. In this regard, the Federation must be determined to retain control over the access and entry points to the profession, thus ensuring that they are able to uphold their responsibility to ensure that entrants to the accounting and auditing professions are of a suitable quality, both in terms of ability, but also in terms of integrity. These are the essential foundations of creating the all important sense of identity within the Federation, in respect of how its members relate to it, and in respect of the face it presents to the World.

ICAS is privileged to have been asked to attend your conference. We hope we can now be regarded as a friend of the Federation. We would certainly be very glad to have you visit us in Edinburgh and show you how we go about things. We are the oldest professional accounting body in the World and I think if our approach can be summed up in one phrase it is: ***Keep the badge shiny.***

That means making sure you have a member focus, promoting at all times a sense of identity in the membership. Making sure you are a trusted and useful source of information and advice — on both technical and ethical matters; being a powerful voice for members' interests and concerns; continuing to be an ideas centre as well as a social centre. If you look after your members and they have that sense of identity, then the Federation will succeed in being a professional institution of international class. The Ukraine will be able to show the

world that its audit profession and thus the financial accounts that are produced by it can be trusted.

As far as ICAS is concerned if you think ICAS can help you meet those challenges we will be delighted to do so. As I say, I hope we have now established a lasting and mutually enriching tie of friendship and co-operation between our organisations. One I trust that will last for years and generations to come.

INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND DISCLAIMER (ICAS) is the fastest growing accountancy body in the UK in terms of worldwide student numbers with latest figures (Source: Professional Oversight Board For Accountancy (POBA) — Key Facts and Trends in the Accountancy Profession) showing a student growth rate of 94 % between 1998 and 2003. It is the only UK professional accountancy body to both educate and examine all of its students. The CA qualification is known around the world for consistency and high standards and ICAS enjoys a widely recognised reputation for providing the 'gold standard' in accountancy education.

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СУЧАСНІ ІНСТРУМЕНТИ АНАЛІЗУ ГРОШОВИХ ПОТОКІВ

Теоретичні положення щодо організації управління фінансовими ресурсами доцільно розглянути стосовно форм діяльності акціонерних товариств, для яких притаманна орієнтація на збільшення вартості капіталу власників як задана зовнішня кількісна цільова настанова. Але виникає питання, яким чином вона може бути перетворена на внутрішню мету господарської діяльності компанії в розрізі окремих підрозділів у вигляді варіантів розвитку.

В даній статті ми виходимо з того, що головними складовими сучасної теорії фінансів у процесі розробки варіантів розвитку акціонерного товариства є визначення співвідношень між ціною та вартістю капіталу. Тому приймаємо до уваги, що загалом варіанти зазвичай є недостатньо порівнянні, в наслідок чого організаційну ринково орієнтовану конструкцію управління грошовими потоками на підприємстві не завжди можна впровадити через надто очевидну різноманітність проектів.