Rational organization of accounting is based on the application of primarily generally accepted prerequisites, namely:

- study of the structure of the institution, the organization of its activities;
- organization of the accounting staff and accounting staff work;
- organization of the accounting process (determining the scope of accounting work);
- organization of perfect mastering the accounting service of the current legal framework on accounting issues by the chief accountant and employees.

The organization of accounting at budgetary institutions can be divided into three levels. At the first level, which is carried out not by the budgetary institution itself, but by the State Treasury Service, methods and techniques based on elements of the accounting method: documentation, inventory, use of synthetic and analytical accounts, double entry, valuation of assets and liabilities, balance sheet and reporting are established.

The list of forms of primary documents is prepared, terms and inventory of methods of estimation of assets of the enterprise are determined, a choice of accounts and subaccounts and analytical accounts for concrete budgetary institution by higher establishment, a choice and the statement of the list of standard accounting entries, definition, list, and development of forms of the internal reporting are made.

At the second level, the choice of the form of accounting is provided. The budgetary institution, in agreement with the higher institution, has the right to choose the journal-order form of accounting or use computer equipment and software for accounting.

The third organizational stage is aimed at organizing the work of the accounting staff. This determines the optimal structure of the accounting staff, distribution of work by areas of accounting, setting labour standards and time required to perform work, determining the number of accounting, organization of jobs of accountants of material, information and technical support, wages, other incentives, organization of archives, security and protection of accounting information.

Thus, the organization of accounting is a complex concept that includes a set of actions to create and continuously improve a holistic accounting system, which includes a combination of legal, methodological, technical and organizational elements of accounting in specific conditions to meet the information needs of users of accounting and economic information. The organization of accounting at the institution includes a number of stages (methodological, technical, organizational) and is based on the relevant principles. The organization of accounting is influenced by objective and subjective factors that determine the prerequisites for the rational organization of accounting in the enterprise.

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RELATIONSHIP BETWEEN IFRS FINANCIAL PERFORMANCE REPORT

The statement of financial performance (Statement of comprehensive income) is a mandatory form in the financial statements and is governed by National accounting standard 1 "General requirements for financial reporting". For legal entities that prepare consolidated financial statements, the Ministry of Finance of Ukraine has provided a separate form - Consolidated Statement of Financial Performance (Statement of comprehensive income - form № 2-k).

Both the separate report and the consolidated report contain not three, as before, but four sections. Enterprises should disclose information on total income in Section II of the Report. This section provides fairly detailed information on other comprehensive income and calculates the total income of the enterprise received in the reporting period. Note that the indicators in this section characterize those changes in equity that are not related to the recognition of income and expenses of the enterprise, but are reflected in the additional capital, in particular, the result of revaluation of fixed assets and intangible assets.

The study of the dynamics of changes in the requirements for domestic forms of financial reporting in recent years shows a tendency to adapt them to IFRS regulations. Let's analyze some points.

In international practice, the Statement of Financial Performance is known by several names. In many countries it is called the Profit and Loss Statement (Profit & Loss Statement (P&L), in accordance with IFRS, or the Income Statement (Income Statement, Statement of earnings, or Statement of operations – names used mainly by American companies). The essential difference between the American and IFRS approaches is the use of the term "profit". The fact is that in English there are much more words in Ukrainian than in different types of income, profit and expenses. Yes, translated from English into Ukrainian words Income, Profit і earnings mean the same thing - income, profit, earnings, but each of them has its own economic significance.

In addition, the American version of English operates with terms that do not always correspond to the words used in the British version of English. Therefore, the profit as a result of the enterprise for the reporting period from the standpoint of IFRS and US GAAP are interpreted differently:

1) МСФЗ (IFRS)

Income (дохід) – Expenses (витрати) = Profit (прибуток)

2) (US GAAP)

Revenues (дохід) - Expenses (витрати) = Income (прибуток).

Therefore, in terms of IFRS Income ≠ Profit.

This should be taken into account when translating IFRS and examining the compliance of National accounting standard with international standards.

International standards set out the requirements for financial reporting forms set out in IAS 1 Presentation of Financial Statements. For a long time, the income statement was based on the income-expense approach, which is based on V. Leontiev's model of "cost-output": the entity must recognize all items of income and expense for the period in profit or loss, except when IFRS requires or permits otherwise.

According to the amendments to IAS 1 from January 1, 2009, entities, in addition to the income statement, are required to provide information on other comprehensive income. Thus, the current income statement and other comprehensive income is based on the concept of accounting profit, according to which accounting profit should be understood as "actual increase in equity during the reporting period".

In accordance with IAS 1, total comprehensive income is the change in equity during the period due to transactions and other events, other than those that arise from transactions with owners acting in accordance with their powers. Total comprehensive income includes all components of profit or loss and other comprehensive income. Other comprehensive income includes items of income and expense that are not recognized in profit or loss as required or permitted by other IFRSs.

Specifying the composition of other comprehensive income, IAS 1 states that its components are:

1) changes in revaluation surplus recognized in accordance with IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets;

2) gains and losses on investments in equity instruments measured at fair value in accordance with IFRS 9 “Financial Instruments”;

3) the effective share of gains and losses on hedging instruments in cash flow hedging;

4) profits and losses arising from the restatement of financial statements of foreign operations.

Thus, interpreting IFRS, we understand that profit or loss is what is not included in other comprehensive income, and under other comprehensive income - what is not included in profit and loss.

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FEATURES OF ELECTRONIC MONEY ACCOUNTING

In modern conditions, along with the rapid development of science and new technologies, the economy is developing widely. The rapid development of information technology entails new technological opportunities for business operations. Electronic money is a modern means of payment used to pay for various services and goods on the Internet and has exactly the same value as real money.

In the modern economic literature, electronic money is defined as a monetary unit that is stored on an electronic payment instrument, provides instant cashing or transfer by the user within the statutory norms. The purpose of banks to create electronic money systems is to provide customers (owners) of electronic money with a convenient means of payment for the purchase of products, works or services from any merchant.

Scientists highlight the following benefits of using electronic money, in particular:

- convenience of calculations;
- security of information integrity and protection against its unauthorized reproduction;
- possibility of work in the on-line mode for the payer and the recipient of means;
- the possibility of conversion into legal tender issued by the central bank [1].