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ОСОБЕННОСТИ УЧЕТА ДОХОДОВ В ФЕРМЕРСКИХ ХОЗЯЙСТВАХ

Резюме

В статье рассмотрены основные законодательно-нормативные акты по вопросам учета доходов фермерских хозяйств. Исследованы формы ведения бухгалтерского учета, которые чаще всего применяются в хозяйствах. Установлены основные проблемы учета доходов в хозяйствах и пути их совершенствования.

Ключевые слова: аграрный сектор экономики, фермерское хозяйство, простая форма учета, упрощенная форма учета, доход.

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THE FEATURES OF THE ACCOUNTING REVENUE IN THE FARMS

Summary

There is the basic law-regulations on accounting income of the farms in the article examined. It was analyzed the possible forms of accounting and accounting features of income provided for their use.

Key words: Farm, accounting, form of accounting, financial statement, accounting revenue.

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THE SOCIAL SECURITY SYSTEM IN THE REPUBLIC OF BULGARIA AS A SUBJECT OF ACCOUNTING AND REPORTING

The social security system of any country is the result of its public and social policy, as well as economic, social and demographic processes, and is subject to accounting and reporting. This research paper examines the accounting systems of the National Social Security Institute, the National Health Insurance Fund, pension insurance companies, and pension funds in the Republic of Bulgaria and focuses on the specific features of current and periodic accounting. This will facilitate comparability to and analysis of the accounting practice of social security systems abroad and thus help identify and assess related advantages and disadvantages (constraints).

Key words: accounting, current reporting, periodic reporting, National Social Security Institute, National Health Insurance Fund, pension insurance companies, pension funds.

The problem statement. The social security system in the Republic of Bulgaria is a mechanism for accumulating and expending the finances of social security funds so as to protect beneficiaries in case of loss of working capacity, reaching the retirement age, occurrence of incidents and unpredictable assessable events; to manage accumulated funds and pay for health services and medication provided to health insured persons and ensure their coordination by responsible institutions. The variety of relations and interactions between insurers, self-insured

persons, employers, social security funds, the National Revenue Agency, the National Social Security Institute, the National Health Insurance Fund, and the funds of the second and third pillars of the pension system pose a variety of challenges to the accounting and reporting of these activities which need adequate solutions.

Analysis of the latest investigations and published works. Since we believe that continuity in science lays the foundations for new ideas, this research is based on the contribution of recognised

authors who have been dealing with issues related to accounting and reporting in the social security system in Bulgaria, for example: Vrachovsky D., Neykov M., Pavlova S., Gochev G., Manov B., Kisyov M., Kotsarov I. etc.

Selection of some outstanding aspects of the problem on which the paper is focused. We approached the accounting systems of the National Social Security Institute and the National Health Insurance Fund led by the idea to identify possible solutions for providing data to the Government Sector and its sub-sectors in compliance with EU requirements. Accounting framework and the principles and concepts of pension insurance companies and pension funds have been analysed in terms of accounting regulations in Bulgaria and the EU reporting requirements.

The task statement. The aim of this paper is to study the specific features of current and periodic accounting and reporting at the National Social Security Institute, the National Health Insurance Fund, pension insurance companies and pension funds.

Presentation of the main material. The National Social Security Institute and the National Health Insurance Fund¹ [1, 13, 21] are public sector enterprises (budget enterprises) that conduct their accounting and prepare their financial reports in compliance with the requirements of the Accountancy Act, the Public Finance Act, the Unified Budget Classification for 2014, the Chart of Accounts for Budget Organisations for 2014, regulation No. 20 of the State Treasury Directorate from 14.12.2004, regulation No. 14 of the State Treasury Directorate from 30.12.2013, reporting methodology, and other relevant regulations.

The accounting systems of the National Social Security Institute and the National Health Insurance Fund need to make possible the preparation of data for the Government Sector and its sub-sectors in compliance with EU requirements [19].

The accounting system of social security enterprises must meet the requirements of lawfulness, comprehensiveness, reliability of information, documentary substantiation, chronological recording of information, analytical reporting, etc. Since social security enterprises operate with public funds, their accounting and reporting is subject to strict control and supervision by the Bulgarian National Audit Office and its regional departments.

Social security enterprises are obliged to conduct double-entry bookkeeping.

Budget enterprises, including the National Social Security Institute and the National Health Insurance Fund, apply the standards, chart of accounts, and instructions approved by the Minister of Finance which are published on the web-page of the Ministry of Finance [27]. Those are in compliance with [16]:

- EU requirements on reporting, statistics, and budgeting in the public sector;
- The accounting framework, principles, and concepts of the Government Finance Statistics Manual published by the International Monetary Fund;

- The international public sector accounting standards of the International Federation of Accountants;

- The requirements of Bulgarian legislation with reference to budgeting, reporting on the implementation of the consolidated fiscal programme and the management of and control on funds and expenditures of budget organisations.

The chart of accounts of budget organisations has been designed in four levels (sections, groups, subgroups, and synthetic accounts) and is mandatory for all budget organisations, the National Social Security Institute and the National Health Insurance Fund included. They may open sub-accounts to any analytical account (i.e. any four-digit-code account) according to their specific needs and requirements, except for the cases when the Ministry of Finance has fixed specific mandatory sub-accounts that should be applied for certain accounts [2].

In compliance with regulation No. 14 from 30.12.2013 of the State Treasury Directorate, separate reporting in three reporting groups (business areas) is preserved. To meet the requirements of the Public Finance Act and with reference to the abolition of extra-budget accounts and funds, the former reporting group (business area) 'Extra-budget accounts and funds' was renamed 'Accounts for funds from the European Union'. The current reporting groups (business areas) 'BUDGET' and 'Other accounts and activities' have been preserved. A new moment in reporting in group 'Other accounts and activities' is the capitalisation (inclusion in the balance-sheet) of fixed tangible assets which have been reported as expense in the reporting groups 'BUDGET' and 'Accounts for funds from the European Union' upon their acquisition [4].

All conducted business operations must be reported by entering related activities in these three business areas. It is not acceptable to debit an account from one reporting group and credit an account from another reporting group. In cases when a transfer or an operation refers to two or more reporting groups, they are reported separately for each group [10].

The amendments and supplements made in compliance with regulation No. 14 from 30.12.2013 of the State Treasury Directorate do not result in any changes in the principles and regulations for recognition, assessment and derecognition of assets or liabilities, except for the changes in the reporting of [27]:

- fixed assets which have hitherto been reported as an expense upon their acquisition: except for lands adjoining buildings and facilities, fixed assets will be capitalized (recognised in the balance sheet) in reporting group (business area) 'Other accounts and activities' by using accounts from group 22 Fixed assets capitalized in reporting group (business area) 'Other accounts and activities' and account 7609 Adjustment for capitalized assets in reporting group (business area) 'Other accounts and activities';
- Adjustments for unused grants and donations at the end of the reporting period;
- Adjustments for receipts from grants and donations at the end of the reporting period;
- Balance-sheet recognition of amounts receivable/payable to a budget organisation and related revenue/expense and adjustment for the sums in cases when similar relations between budget organisations are subject to reporting as a cash transfer.

Depreciations at the National Social Security Institute and the National Health Insurance Fund are accrued by decision of the Council of Ministers [22].

¹ The term 'budget organisations' is used for all legal entities whose budgets are included in the state budget, in municipalities budgets, in the budgets of social security funds, as well as all other legal entities whose funds, receipts, and payments are included in the consolidated fiscal programme by some statutory instrument or pursuant to Art. 171. The term 'budget organisation' and the concept of 'budget enterprise' employed so far in the guidelines of the Ministry of Finance should be treated as equivalent.

Until such a decision is made the National Social Security Institute and the National Health Insurance Fund continue not to accrue depreciations on non-financial fixed assets and do not apply the accounts of group 24 Depreciation of fixed assets and sub-group 603 Depreciation costs [5] in the chart of accounts for budget organisations.

The planning, implementation, and reporting of the indicators of the consolidated fiscal programme is made on a cash basis [15].

The organisation of the accounting process in social security companies entails the consistent, coherent, and lawful implementation of two major relatively independent stages – current reporting and periodic reporting [7].

Some of the specific features of the organisation and implementation of current reporting in social security companies are as follows [24]:

- special features of the documentation of business operations – requirements to the form and contents of accounting documents have been set in the Accountancy Act, while specific requirements to the accounting documents and document turnover are explicitly specified by the Minister of Finance;
- Special features of conducting, recording, and accounting of stock-taking procedures of assets and liabilities of social security enterprises;
- Differential reporting of assets, liabilities, costs, and revenue;
- Special features of reporting of revaluations of assets and liabilities – the income approach is consistently applied in their reporting instead of the capital approach;
- Special features of reporting the acquisition of fixed assets, current repairs and overhaul which have been done with own resources, etc.

There are also some substantial differences in the accounting basis for preparing the periodic financial statements of social security enterprises. They do not apply special accounting standards for the public sector although there are recognised international accounting standards for the public sector. Social security enterprises apply the national standards for small and medium-sized enterprises in compliance with the regulations concerning their application by budget enterprises which have been given by the Ministry of Finance, regulation No. 20 from 14.12.2004 [25] of the State Treasury Directorate and regulation No. 14 from 30.12.2013 of the State Treasury Directorate.

Regulation No. 20 from 14.12.2004 of the State Treasury Directorate regulates the applicability of the provisions of the National Accounting Standards (NAS) adopted with Decree No. 37 of the Council of Ministers in 2002 to budget enterprises reporting as well as some schemes of reporting and other related issues.

The form, structure and contents of annual and interim financial statements of the National Social Security Institute and the National Health Insurance Fund are determined by the Minister of Finance [6, 17]. Specific guidelines are employed in terms of the annual closing of accounts and the disclosure of financial statements. The procedure, method, and deadlines for the preparation, presentation and publication of annual financial statements, cashier reports, trial balances, and other reporting information for these periods are determined by the Minister of Finance [20].

Reporting of cash flows and cash in hand in social security enterprises is conducted by applying the Unified Budget Classification approved by the

Minister of Finance in compliance with the Public Finance Act [14]. The form and contents of monthly, quarterly and annual reports on the cash execution of the budget and extra budgetary accounts and funds (cashier reports) are determined by the Ministry of Finance.

Pursuant to Regulation No. 14 from 30.12.2013 of the State Treasury Directorate, the preparation of a separate trial balance in three reporting groups (business areas) is preserved: 'BUDGET', 'Accounts for funds from the European Union', and 'Other accounts and activities' [3].

Reporting data about the assets, liabilities, revenue, expenses, and operations of all budget enterprises, the National Social Security Institute and the National Health Insurance Fund included, are consolidated by the Ministry of Finance based on the trial balances and other relevant information presented under the conditions, within the deadlines, with the frequency, and in the order determined by the Minister of Finance [18].

In order to ensure reliability of the information which the National Social Security Institute and the National Health Insurance Fund present in their Annual Financial Statements, they are required to:

- apply the relevant accounts from the Chart of Accounts for budget organisations for 2014, the unified account codes about key indicators and their constituents of the Unified Budget Classification for 2014 when reporting revenue, expenses, assets and liabilities of budget enterprises in compliance with the Chart of Accounts for budget organisations and the Unified Budget Classification for 2014 approved by the Minister of Finance;
- meet the requirement for connectedness and/or equality between the unified codes for the key indicators and their constituents in the Unified Budget Classification for 2014 and the accounts in the Chart of Accounts for budget organisations; the accounts in the Chart of Accounts for budget enterprises and the unified codes for the key indicators and their constituents in Unified Budget Classification express two aspects (accrual and cash basis) of one and the same business operation [26].

The annual closing of accounts for budget enterprises, the National Social Security Institute and the National Health Insurance Fund included, must be accomplished till the 31st March of the following year and should include the consistent accomplishment of the following stages [11]:

- Stage one – preparing and conducting stock-taking of assets and liabilities as of 31st December of the reporting period;
- Stage two – revaluation of assets and liabilities;
- Stage three – recognition of amounts receivable and amounts payable as current ones;
- Stage four – accrual of provisions;
- Stage five – recording of events which occurred in the period between the date of the balance sheet and the date of its preparation;
- Stage six – reporting of imputed income and imputed costs;
- Stage seven – preparing a trial balance sheet;

The National Social Security Institute and the National Health Insurance Fund prepare separate trial balances for the three legally regulated reporting groups (business areas – 'BUDGET', 'Accounts for funds from the European Union', and 'Other accounts and activities') which they present to the Ministry of Finance.

- Stage eight – provided that the trial balances have been approved by the Ministry of Finance, accounts in SECTION 6, Expenditure Accounts, and SECTION 7, Revenue and transfers account, are closed;

- Stage nine – a second trial balance is prepared and, based on it, the balance sheet, the statement on the cash execution of the budget, and required annexes are prepared.

Financial statements must present truthfully and fairly the assets and the financial position of the enterprise, the reported financial result, and changes in cash flows and equity [23].

Pursuant to the provisions of Chapter Fifteen, Accountancy and Reporting, of the Social Security Code [8] pension insurance companies must organise and conduct their accountancy and keep their financial statements and the financial statements of the funds for additional compulsory pension insurance managed by them in compliance with the requirements of the Accountancy Act, applicable accounting standards, and the provisions of the Social Security Code. Pension insurance companies are required to keep individual accountancy for each fund for additional pension insurance managed by them and prepare individual financial statements for each of these funds. Annual financial statements of pension insurance companies and the pension funds managed by them must be audited and certified by two registered auditors or by a specialised audit company appointed by the general meeting of the pension insurance company.

The report on the management and the annual financial statement of the pension fund must be adopted by the general meeting of the pension insurance company.

Pension insurance companies organise and keep their accountancy and prepare their financial statements and the financial statements of the funds for additional compulsory pension insurance they manage in compliance with the provisions of chapter fifteen of the Social Security Code.

Social security companies for unemployment and/or vocational training must organise and keep their accountancy and prepare their financial statements and the financial statements of the funds for additional voluntary unemployment insurance or vocational training in compliance with the provisions of chapter fifteen of the Social Security Code.

Some of the specific features of the reporting and the annual closing of accounts of pension insurance companies and pension funds refer to [12]:

- designing an individual chart of accounts for themselves and the funds they manage;
- the obligation to develop accountancy policy in terms of the accounting principles applies to current accountancy and reporting, reporting of assets, liabilities, revenue and net income, and the concepts regarding the preparation of annual financial statements;
- Adherence to the accounting principles in compliance with the Accountancy Act;
- The application of IAS 26 Accounting and Reporting by Retirement Benefit Plans;
- reporting the relations between companies and funds through settlement accounts structured in

sub-accounts for the voluntary, the universal, and the professional pension fund and the analytical character of amounts payable and receivable;

- reporting of pension reserves and other specific reserves, forming pension reserves and using these reserves according to their intended purpose;

- determining the capital adequacy and liquidity of pension insurance companies in compliance with Ordinance No. 10 from 26th November 2003 on the requirements to the composition and structure of equity (capital basis) of pension insurance companies and the minimum liquid resources required for companies and the funds for supplementary pension insurance they manage [9];

- accounting of the acquisition and sale of long-term financial assets and short-term financial assets;

- Accounting of income from dividends on long-term financial assets owned;

- reporting a positive or negative difference from the disposal of long-term or short-term financial assets;

- accounting of current liabilities of the fund in the segments for short-term and long-term liabilities;

- Evaluation of the assets and liabilities of the pension funds;

- Annual stock-taking of assets and liabilities as of 31st December;

- as of 31st December, revaluation of assets, the reserve formed, reserves for guaranteeing minimum income and technical reserves for the purposes of pension funds so that a certain amount is maintained;

- closing of revenue and expenditure accounts;

- establishing the annual financial result;

- preparing annual financial statements in compliance with the provisions of IAS 1, Presentation of financial statements.

Conclusions. In the last years, social security enterprises have been conducting their business in compliance with EU directives and regulations. A key moment is the accounting and reporting of the collection of statutory social security contributions (for healthcare, pensions, supplementary statutory pension insurance); the payment of benefits for temporary loss of working capacity; benefits for pregnancy, childbirth, and maternity; benefits for unemployment, accidents at work and occupational diseases; collection of health insurance contributions, contributions for supplementary pension insurance, supplementary voluntary insurance for unemployment and/or vocational training, etc. In terms of this, our research indicates that special attention should be paid to:

First, accounting and reporting in the social security system, which has as its subject financial resources, revenue and expenditure of social security funds which are established and managed by various social security companies, as well as the operations related to their support and normal performance.

Second, pension insurance companies have different economic and legal profiles and therefore there are differences in the accounting and reporting of social security funds, their overall performance, and the relations between funds as legal entities and social security companies.

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СИСТЕМА СОЦІАЛЬНОГО СТРАХУВАННЯ В РЕСПУБЛІЦІ БОЛГАРІЇ ЯК ОБ'ЄКТ БУХГАЛТЕРСЬКОГО ОБЛІКУ

Резюме

Система соціального страхування в кожній країні – результат її державної та соціальної політики, економічних, соціальних і демографічних процесів в країні – об'єкт бухгалтерського обліку. Дослідження спрямовано на системи бухгалтерського обліку Національного інституту соціального страхування, Національної каси медичного страхування, пенсійних страхових товариств та пенсійних фондів в Республіці Болгарії з акцентом виділення особливостей при поточному та періодичному бухгалтерському обліку. На основі цього надається можливість здійснення порівняльності та аналізу з бухгалтерським обліком систем соціального страхування в інших країнах, будуть розкриті і оцінені відповідні переваги і слабкості (обмеження).

Ключові слова: бухгалтерський облік, поточний бухгалтерський облік, періодичний бухгалтерський облік, Національний інститут соціального страхування, Національна каса медичного страхування, пенсійні страхові товариства, пенсійні фонди.

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СИСТЕМА СОЦИАЛЬНОГО СТРАХОВАНИЯ В РЕСПУБЛИКЕ БОЛГАРИИ КАК ОБЪЕКТ БУХГАЛТЕРСКОГО УЧЕТА

Резюме

Система социального страхования в каждой стране – результат ее государственной и социальной политики, экономических, социальных и демографических процессов в стране – объект бухгалтерского учета. Исследование направлено на системы бухгалтерского учета Национального института социального страхования, Национальной кассы медицинского страхования, пенсионных страховых обществ и пенсионных фондов в Республике Болгарии с акцентом выделения особенностей при текущем и периодическом бухгалтерском учете. На основе этого предоставляется возможность осуществления сопоставимости и анализа с бухгалтерским учетом систем социального страхования в других странах, будут раскрыты и оценены соответствующие преимущества и слабости (ограничения).

Ключевые слова: бухгалтерский учет, текущий бухгалтерский учет, периодический бухгалтерский учет, Национальный институт социального страхования, Национальная касса медицинского страхования, пенсионные страховые общества, пенсионные фонды.