

БУХГАЛТЕРСЬКИЙ ОБЛІК, АНАЛІЗ ТА АУДИТ

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PREMISS FORMATION METHODOLOGY OF ACCOUNTING FOR JOINT ACTIVITIES COMPANIES IN UKRAINE

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Introduction. To deepen scientific knowledge in the disclosure laws and laws of functioning real natural and social world becomes increasingly apparent desire of scientists to analyze the ways and means by which the acquired knowledge. In early ancient culture monopoly on research issues and knowledge of general scientific knowledge in particular belonged philosophy.

Since the second half of the XIX century. happens is a sharp differentiation, namely compartment from philosophy of different scientific disciplines that explore certain aspects of scientific knowledge. Along with the traditional philosophical methods at this time come of and there are beginning to develop methods of mathematical logic, and logic and probabilistic methods. Due to the scientific revolution in science at this stage markedly increased interest in the history and philosophy of science. A little later formed and are independent spheres of scientific knowledge as psychology and sociology of science, and even today a completely new area – the science of science, or science. All scientific disciplines are exploring different aspects related scientific knowledge and using their special techniques and conceptual apparatus.

The research' problem. In recent decades, achieved significant results in scientific logic, which is engaged in research problems of edification and structure existing knowledge.

At the present stage of development of science, the approach to methodology is not enough developed, but it has prospects allocation methodology some subsystems that provide knowledge, communication and more. In consideration of these scientific concepts and designed the study in terms of the accounting of joint activities (hereinafter - JA).

Analysis of recent scientific research. The issues of methodology, methodology of accounting methods involved scientists of all time. Great contribution to the study of the scientific concepts have foreign and domestic scholars, namely: A.S. Bogomolov [1], M.A. Bulatov [2], A.A. Vedenov [3], I. Gorak [4], M.V. Jelnov [5], S.V. Svirko [6, 7], N.M. Tkachenko [8], E.G. Yudin [9] and many other scientists.

Main presentation material. In ancient times, since ancient times, the problem of method and methodology of scientific research attracted the attention of social thinkers, scientists and philosophers. However, detailed analysis of the methods and means of scientific knowledge has been actively carried out only in the last half-century [2, p. 102-108].

Today science has no such methodological potential to form the internal structure of the developed methodology. Great contribution to the development of the methodology of science have made Plato, Aristotle, Bacon, Descartes, Kant, Hegel and other classics of philosophy. But in the works of these authors methodology of science arose in summary form, coinciding with the study of the general idea of science and its basic principles. Thus, Aristotle and Bacon classified scientific knowledge and offer two main methods of obtaining reliable information on the nature and man, logical-deductive and inductive experimental. Kant

developed the borders of cognitive abilities, and Schelling and Hegel tried to create a universal system of scientific knowledge. These studies were more abstract, because science did not play to the middle of the XVIII century significant practical role in social life. Along with the progress of social relations and the nomination technological sphere and industry to the forefront of science is of great importance for the development of new technologies and sustainable forms of Principles of industrial activity. In the works of Comte, Spencer, Durkheim and other authors developed not only the principles of general knowledge, but also specific versions of scientific methods of cognitive activity.

Of particular importance in the study were research methodology of science Boole, Frege, Peirce in logical-mathematical knowledge. The above authors laid the foundation for formalization of rules and procedures of mental activity, opening space logical formalization and mathematization of knowledge and allowing use of logical and methodological achievements of science in the humanities [2, p. 102-108].

So, we can say that the methodology - a system of principles and methods of organization and construction of theoretical and practical work and theory of the system. For a long time did not realize the principles of the system explicitly. Gradually released a special subject knowledge and entrenched the system is tested social rules and norms of theoretical and practical activities.

Much of the credit for developing the methodology belongs to Socrates, Plato and Aristotle. The basic methodology Socrates was the recognition of the dialectical nature of thinking as the total withdrawal of truth in the comparison of different opinions, comparisons, definitions and more. Socrates highlighted the dialectical nature of the mind in search of truth when comparing the value of different facts. Plato used the laws of logic. Aristotle analyzed the principles of construction judgments, conclusions and rules of evidence. Aristotle combined methods of Socrates and Plato and created a universal logical system of understanding reality. Thus, the development of the methodology associated with the names of the great Greek Socrates, Plato, Aristotle [3, p. 101-112]. Particular progress has methodological research in the XX century. This can be explained differentiation and integration of scientific knowledge, qualitative changes that have taken place in the classical disciplines and the emergence of many new disciplines.

So how about teaching methodology method originated in the era of modern times, particularly in the philosophy of F. Bacon and R. Descartes. Quite a significant contribution to the philosophical methodology did Socrates, Plato, Aristotle, Spinoza, Leibniz, Kant, Hegel, Marx and many other philosophers.

Methodology reached its peak in the form of Marxist methodology. It solved the whole set of logical-epistemological and other problems. The methodological basis of the study is not an independent section of scientific work, but its precise definition depends largely on the goal and objectives of the research. Sections of the main research serves general presentation techniques and basic research methods, and this requires study methodological foundations of scientific work.

Under the methodological basis of research to understand the basic, initial position, which is based on scientific research. Methodological foundations of science are always outside this science abroad and not derived from the research.

Therefore, the methodology - the doctrine of the system of scientific principles and methods of research.

Therefore, in view of the above discussed research methodology associated with the principles of construction methods, their scientific generalization such as «management methodology», «planning methodologies», «accounting methods».

One of the varieties of the methodology is the methodology of science. The methodology of science studying complex phenomena that are instrumental to the sphere of science and research activities, their thinking and functioning. It explores a set of cognitive tools used in science, objective characteristics and properties of science and scientific work features that play a significant role in gaining true knowledge. On this basis produces the principles, rules and regulations that organize and direct cognitive activity.

As part of the methodology of science most developed and is internally structured methodology of deductive sciences, system-structural methodology, methodology studies, evolutionary and anthropological methodology methodology. It is widely used in the practice of research. A significant contribution to the development of the methodology of science did Franke, Russell, Whitehead, representatives of the Vienna Circle (Carnap, Frege, Gilbert), Lvov-Warsaw School (Aydukevich, Tara, Lukasevych) and modern - Lakatos, Kuhn, Feyye-rabend, Popper. Today justified opinion on the need for an alternative approach to the methodology of science.

The methodology of science in the traditional sense - is the doctrine of the methods and procedures of scientific activity, and a section of the general theory of knowledge, especially scientific theory of knowledge (epistemology) and the philosophy of science.

The main objectives of the methodology countless scholars include:

- cognitive research activities carried out in different areas of science;
- identify common patterns of functioning and development of scientific thinking;
- developing scientific methods of cognition.

Based on the general scientific methods, each specific science develops its own methodology, which manifests itself in particular in the area of individual techniques.

The complexity, diversity and interdisciplinary status of any scientific problems leading to the need to study the system of coordinates, given the different levels of methodology of science. Methodology for determining how the doctrine of the rule of thinking when creating a theory of science.

Many foreign schools do not distinguish between scientific methodology and research methods. In the tradition of domestic scientific methodology is considered as the doctrine of scientific method as a system of knowledge or scientific principles on which is based the study and the choice set of cognitive tools, methods and techniques of research. The most common methodology is understood as a theory research methods, creating concepts as a system of knowledge about the theory or system science research methods. Methods understood as a set of techniques of research, including equipment and a variety of real factual material.

Methodology for the following functions:

- 1) determine the methods of obtaining scientific knowledge;
- 2) directs, provides a special way, which achieved a certain research purpose;
- 3) ensure the comprehensiveness of information on the process or phenomenon under study;
- 4) provides a clarification, enrichment, systematization of terms and concepts in science;
- 5) creates a system of scientific information based on objective facts and logical and analytical tools of scientific knowledge.

Thus, scientists define a methodology conceptual presentation purpose, content and research methods that provide you the most objective, accurate, systematic information about the processes and phenomena [3, p. 101–112].

The methodological basis of the study is not an independent section of scientific work, but its precise definition depends largely on the goal and objectives of the research. A section of the main research serves general presentation techniques and basic research methods, and this requires study methodological foundations of scientific work. In the methodological basis of research to understand the basic, initial position, which is based on scientific research. Methodological foundations of science are always outside this science abroad and not derived from the research. Therefore, the methodology – is the doctrine of the system of scientific principles and methods of research.

The proof is the starting point, because without evidence of economic calculation fact not be. Availability of evidence is the source for all methods (element method) accounting.

Methodology of accounting includes a set of general and specific, unique to this science methods used to implement accounting procedures.

Thus, scientists define methodology as the study of the methods by which the object of study or learn the subject of science, that is accounting.

Accounting, like every science has its own method. The term method (from gr. Methodos - research) refers to the way the study of phenomena approach to the study of phenomena, systematic way of establishing the truth in general - reception mode of action. Basically, the method is a tool for solving the main problem of science - knowledge of the objective laws of reality in order to use them in practical activity.

For disclosure of accounting is widely used *general scientific methods*: dialectical, historical and systematic approach, the method of induction and deduction.

Dialectical method makes it possible to study accounting JA in the set of processes that are modified and interdependent; *historical approach* consider accounting of JA as a product of historical development and the needs of man and society; *systematic approach* identifies accounting of JA both internally structured and organized facility. In the process of reflection JA economic entity used the method of *induction* (from private to general, from specific facts to generalizations) and *deduction* (from the general to the particular, from general to specific judgments, or other findings). In general, the methods of induction and deduction are closely related to teaching methods, synthesis and analysis that directly found in synthetic and analytical accounting of JA. The above methods make it possible to generate accounting information for internal and external users.

The theoretical basis of accounting is *the economic theory* of its political economy, micro and macroeconomics, the history of economic thought. Economic facts (phenomena and processes) study in accounting for economic laws and categories.

Along with scientific methods and theoretical basis of accounting is an independent economic and applied science has its own specific methods (methods), due to the essence of the subject, technology, accounting, objectives and requirements. The method of accounting - a set of special techniques by which study his subject. The method of accounting is implemented primarily through the use of this method as modeling. Modeling - one of the oldest methods of accounting [268, p. 17].

So, for the regulation of accounting in the management of diabetes without legal entity should determine the organizational, economic and legal foundations of their diabetes. And on this basis, using simulation techniques to model the general parameters of the organizational structure of the accounting system at the time and for certain types grouped aggregated financial and economic activity.

Thus, the accounting methodology - a set of techniques, which is known object.

Along with scientific methods and theoretical basis of accounting is an independent economic and applied science has its own specific methods (methods), due to the essence of the subject technology and accounting. The method of accounting - a set of special techniques by which study his subject. The method of accounting is implemented through the use of this method as modeling. Modeling - one of the oldest methods of accounting [6, p. 17].

Thus, a scientific research methodology and techniques is a major victory for the human mind. Methodology - the doctrine of separate application features a method or system of methods and techniques is a systematic set of studies, a system of rules for the use of methods, techniques and technology research accounting JA. The choice of specific research methods dictated by the nature of the material conditions and the purpose of a specific investigation. Methods - a streamlined system, which is determined by their place according to a specific phase of the study of accounting JA, using techniques and operations of theoretical and practical material in a certain sequence.

So, for the regulation of accounting in the management of JA without legal entity should determine the organizational, economic and legal foundations of their JA. And on this basis, using simulation techniques to model the general parameters of the organizational structure of the accounting system in time and on certain types grouped consolidated financial and economic activity.

Conclusions. Thus, the accounting methodology - a set of techniques, which is known object. As for the segregated techniques only in its unity and together provide a complete study of the subject of accounting, obtaining necessary for farm management information. Separate admission can be seen as part of the method.

The combination of various elements of the methodology accounting (documentation, inventory, assessment, calculation, account ambivalent state synthesis of economic facts, dual display changes in economic facts and statements of accounts system) provides continuous and continuous study of the object - money and economic activity. It achieved the main goal - to get information about the state of the economy, the results of his work and relationships with other entities, control of the various parties of economic activities and analysis. Thus, the theory forms the accounting system of knowledge about the methodology and accounting JA, use of accounting information for reporting joint ventures and operator JA, economic analysis, audit and control management decisions.

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Dmitrenko Alla, PhD in Economics, docent department of Accounting and Auditing. **Yakubova Olga**. Poltava National Technical Yuri Kondratyuk University. **Premiss formation methodology of accounting for joint activities companies in Ukraine**. The problems of accounting research joint activities, the formation of knowledge of the methodology and accounting organization of joint activities. Acquired further researches theoretical and methodological basis of accounting joint activities considered elements method of accounting work together. Studied methodology as conceptual presentation purpose, content and research methods that provide maximal obtain objective, accurate, systematic information about the processes and phenomena. Research related to the principles of building methods, their scientific generalization: «Management Methodology», «planning methodology», «accounting methodology».

Keywords: accounting, methodology, techniques, joint activities, joint ventures, organization of accounting.

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Дмитренко Алла Васильевна, кандидат экономических наук, доцент кафедры учета и аудита. **Якубова Ольга Петровна**. Полтавский национальный технический университет имени Юрия Кондратюка. **Предпосылки формирования методологии организации бухгалтерского учета совместной деятельности на предприятиях Украины**. Рассмотрены проблемы исследования бухгалтерского учета совместной деятельности, формирование системы знаний о методологии и организации бухгалтерского учета совместной деятельности. Получили дальнейшее исследование теоретико-методологические основы бухгалтерского учета совместной деятельности, рассмотрены элементы метода бухгалтерского учета совместной деятельности. Исследована методология как концептуальное изложение цели, содержания, методов исследования, которые обеспечивают получение максимально объективной, точной, систематизированной информации о процессах и явлениях. Исследования связаны с принципами построения методов, их научным обобщением: «методологии управления», «методологии планирования», «методологии учета».

Ключевые слова: учет, методология, методы, совместная деятельность, совместные предприятия, организация бухгалтерского учета.

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Дмитренко Алла Васильевна, кандидат економічних наук, доцент кафедри обліку і аудиту. **Якубова Ольга Петровна**. Полтавський національний технічний університет імені Юрія Кондратюка. **Передумови формування методології організації бухгалтерського обліку спільної діяльності на підприємствах України**. Розглянуто проблеми дослідження бухгалтерського обліку спільної діяльності, формування системи знань про методологію і організації бухгалтерського обліку спільної діяльності. Набули подальших досліджень теоретико-методологічні основи бухгалтерського обліку спільної діяльності, розглянуто елементи методу бухгалтерського обліку спільної діяльності. Досліджено методологію як концептуальний виклад мети, змісту, методів дослідження, які забезпечують отримання максимально об'єктивної, точної, систематизованої інформації про процеси та явища. Дослідження пов'язані з принципами побудови методів, їх науковим узагальненням: «методологією управління», «методологією планування», «методологією обліку».

Ключові слова: облік, методологія, методи, спільна діяльність, спільні підприємства, організація бухгалтерського обліку.