

O. P. Kolisnyk,
*Candidate of
Economic Sciences,
University SFS of Ukraine*

ESSENCE AND NORMATIVE PROVIDING OF ACCOUNTING INFORMATION

The questions of forming of accounting information are probed in the article, in particular essences, classifications and it normative providing. Certainly intercommunication and logical sequence of terms «information – economic information – accounting information».

A certain structure of accounting information, classification, the basic requirements, is to principles of accounting information.

Normative providing of accounting information, in particular primary document and found out the row of inconsistencies between legal acts. Grounded influence of changes of normative regulation of primary documents on their estimation from point of expert-accountant as an evidential base in probed criminal case.

Keywords: *information, accounting, accounting information, normative providing, users, primary documents.*

() , , : , , :
 , , :
 [6].
 , : ;
 , , , :
 1. - (, , ,) ,
 2. , - , ,
 3. - ,
 [9]. ()
 «
 »(), 03.01.2017, -
 [5].
 - , ,
 () [7].
 , - ,
 , , ,
 - ,
 - , (,
),

«

»

04.01.2017

» [8].

- »
- «
- »
1. « ».- 2012.- 721.- . 58-62.- (« »).
2. : /
- . . .- .: , 2009.- 355 .
3. /
- . . . - // . - 2008. -
- 10.- . 69-79.
4. (
-)/ . . //
- . - 2005.- 9(52).- . 62-68.
5. :
- 16.07.1999 996-XIV(03.01.2017, 1724-19)[].-
- : www.rada.gov.ua
6. : 02.10.1992 2657-XII(01.01.2017,
- 1774-19[].- :www.rada.gov.ua
- 7.
- 22.05.1995 88()
- [].- : www.rada.gov.ua
8. : 03.09.2015 675-VIII [
-] - : www.rada.gov.ua
9. : / . . , . . .- .: , 2004.- 412 .
10. // . - 2013.- . 12(1).- . 96-108.