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**ІДЕНТИФІКАЦІЯ СУТНОСТІ  
ІНФОРМАЦІЙНОЇ СИСТЕМИ ОБЛІКУ ТА ЇЇ  
ОСНОВНІ ХАРАКТЕРНІ РИСИ**

**ИДЕНТИФИКАЦИЯ СУЩНОСТИ  
ИНФОРМАЦИОННОЙ СИСТЕМЫ УЧЕТА И ЕЕ  
ОСНОВНЫЕ ХАРАКТЕРНЫЕ ЧЕРТЫ**

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### **NATURE IDENTIFICATION OF THE INFORMATION SYSTEM OF ACCOUNTING AND ITS MAIN CHARACTERISTIC FEATURES**

*Within the article research of the nature of the essence of the information system of accounting is conducted and its main characteristic features are defined. Nature of the defined system is defined through identification of the essence of such categories as «information system» and «accounting». Also two main approaches to using the defined term is determined: macro economic and micro economic. Their essence is grounded. Implementing of the conducted research allowed to define basic characteristic features of the information system of accounting as a whole object of knowledge that were described in details.*

**Key words:** *system, information system, accounting, information system of accounting, approach, accounting records.*

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[7, . 10].

[12, . 184].

[11, . 198].

[3, . 80].

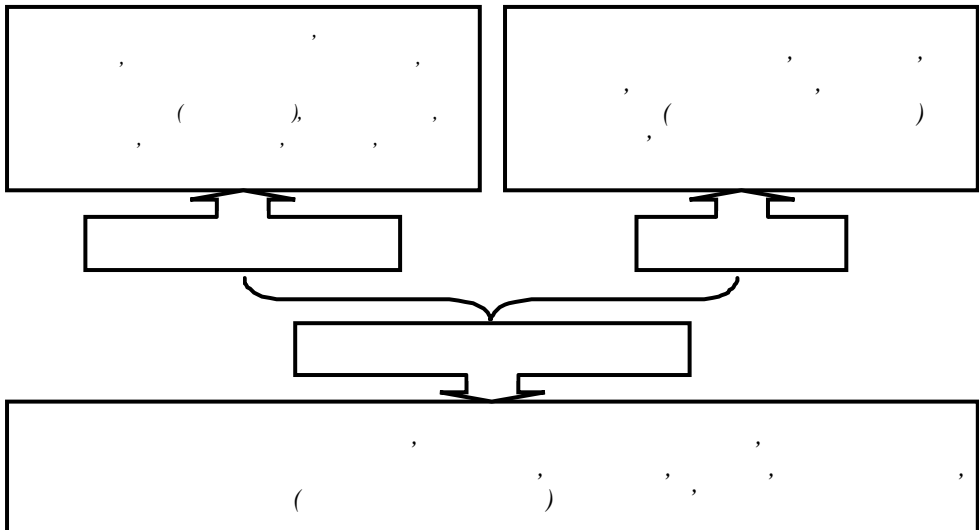
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[6, .162].

[8, .92].

[10, .42].

[2, .193].

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[3, .80].

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» [11, .200].





