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SPECIFIC OF ACCOUNTING SUBJECT AND OBJECT IN NON-GOVERNMENT PENSION FUNDS

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Summary. The development of non-government pension insurance sharply raises question about the need to obtain timely and accurate information that would fully reflect the specifics of the non-government pension funds activity. An important role in this process is the development of organizational and methodological principles of accounting as a system that is able to generate relevant data. However, the foundation for implementing the necessary measures in this area should be a reliable theoretical framework, the development of which

is impossible without defining key concepts such as subject and object of accounting. Because the only way to develop specific effective organizational tools is the knowledge of the objects of influence in certain specific activities

The author has investigated the essence of the subject and object of accounting through the prism of time, studied their relationship, analyzed specificities of non-government pension funds and their impact on the interpretation of the subject and object of accounting in non-government pension funds.

Key words: *non-government pension fund, subject, object, accounting, financial activities.*

The development of non-government pension insurance sharply raises question about the need to obtain timely and accurate information that would fully reflect the specifics of the non-government pension funds activity. An important role in this process is the development of organizational and methodological principles of accounting as a system that is able to generate relevant data. However, the foundation for implementing the necessary measures in this area should be a reliable theoretical framework, the development of which is impossible without defining key concepts such as subject and object of accounting. Because the only way to develop specific effective organizational tools is the knowledge of the objects of influence in certain specific activities

That is why, the study of theoretical foundations, i.e. content of the basic categories and principles of accounting, knowledge of which is essential for a clear understanding of accounting practices, becomes more important.

The main purpose of this article is to study on the definition and characteristics of the subject and object of accounting and determine their specificity for use in non-government pension funds.

The author has investigated the essence of the subject and object of accounting through the prism of time, studied their relationship, analyzed specificities of non-government pension funds and their impact on the interpretation of the subject and object of accounting in non-government pension funds, rethought Karl Marx's formula in relation to the capital of non-government pension funds, gave the definition of "accounting subject", which corresponds to the current trends and grouped objects under a specific division of types of economic activity in the non-government pension funds.

The results of the article can be used for a deeper understanding of accounting processes implemented in non-government pension funds, as well as a base for building organizational and technical model of accounting in non-government pension funds.

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