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THE ANALYSIS OF THEORETICAL APPROACHES CONCERNING DETERMINATION OF MONETARY MEANS ACCORDING TO THE ACCOUNTING STANDARDS

The analysis of theoretical approaches concerning determination of “monetary means” concept and their classification in the economic literature and according to the accounting standards, has been considered in the article. Monetary means are the most available assets of the enterprise, which provide its necessary paying capacity, and it causes the necessity to get full information about their movement and balance in the enterprise to increase efficiency of their use and management.

Key words: monetary means, assets, the most available assets, classification of monetary means.



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Statement of the problem and its connection with important scientific and practical tasks. The activity of the enterprise is impossible without using of financial resources. The main place among these resources is occupied by monetary means. Their receipts and use are formed according to the results of economic operations and require target direction, towards achievement of the enterprise tasks concerning its functioning and development. If you don't keep to the order of movement and circulation of monetary means, it will predetermine imbalance of other components of economic means, will result in the enterprise loss of financial independence. Monetary means is one of the important factors, which reveal financial state of the enterprise, its vitality, liquidity and paying capacity. That's why the role of money at the level of the enterprise determines expediency of their meaning and classification research.

The analysis of the latest publications on the problem. The restructuring of the accounting system has been carried on lately in Ukraine. The main task of it is acceleration of conducting of the changes connected with the demands of the international market economy and international accounting standards, which leads to necessity of generalization of the approach to determination of the concept and classification of monetary means. The question of determination of “monetary means” concept and classification of monetary means has been considered national standard of accounting (NSA) 1 “General demands concerning financial records” and the national standard of accounting 2 “Consolidated financial

in the scientific works of such foreign and domestic scientists as Yu. Brigham, L. Gapenski, D.Van Horn, A.King, V.Babich, V.Bocharov, I. Blank, Ph.Butinets, V.Kovalyov, S.Ph.Golov, V.Kostuchenko, A.Zagorodniy, L.Ligonenko, I.Ligonenko, I.Neschodovski, G.Osovska, S.Ostaphiychuk, R.Piskunov, A.Poderyogin, S.Sagova, V.Sopko, V.Suchachova, O.Tereshchenko, O.Philimonenko, O.Sheremet and others, but in modern conditions of restructuring of accounting it will require further research.

Forming of the aims of the research. The aim of the article is investigation of determining “monetary means” category and their classification in the economic literature and according to the accounting standards.

Giving an account of the main results and their substantiation. Accounting of monetary means is a regulated normative and lawful act of Ukraine. The accounting order and reflection of monetary means in the financial records are regulated by the Ukrainian Law “About accounting and financial records” and accounting standards. The process of restructuring of the accounting system which is connected with the demands of the international market economy and international accounting standards, is being carried out in Ukraine. One of the main stages of transformation of the accounting records in the country is transition to the international accounting standards. It resulted in introduction of the records”, and finally to the structural changes in the forms of the enterprise financial records, which, in its turn, causes necessity of comparison of the approaches

concerning determination and classification of the enterprise monetary means according to the national and International standards.

Determination of the "monetary means" concept according to International standards and national standards has been given in table 1.

Table 1

Determination of the "monetary means" concept according to the national and international standards

Normative sources	Interpretation
International standard of accounting 7 "Report about monetary means movement"	Monetary means is a cash in the cash-desk and deposits on demand.
National standards of accounting 1 "General requirements to the yearly financial records"	Ready cash, cash on the bank accounts and deposits on demand.

* composed by the authors on the basis of the sources [1, 3]

From the table 1 we can see, that determination of monetary means according to the national and International standards differs only by presence of monetary means on the bank accounts according to the national standards.

In the economic literature there is no single approach concerning determination of "monetary means" concept.

From the point of view of O.S. Philimonenko, "monetary means - are the means in the form of the mon-

ey which is kept in the cash-desk of the enterprise, on the bank accounts, in the letters of credit, on the deposits and which accountable people have [13]. V.I. Yefimenko and L.I. Lukyanenko believe that "monetary means is the cash which is kept at the enterprise, on the bank accounts; bank bills, cheques and transfers of money from the clients" [6]. Theoretical approaches according to the results of the research concerning the essence of "monetary means" category in the economic literature, have been given in table 2.

Table 2

Approaches concerning the essence of "monetary means" concept in the economic literature*

Author	Interpretation
S.M. Ostafiychuk	Monetary means are absolutely available assets, that's why, one can't refer absolutely all balances on the bank accounts to this concept, because their liquidity can be greatly different from the absolute one.
Yi.S. Zavadskiy G.V. Osovska	Monetary means can be presented not only in the form of incomes and earnings, that are accumulated in the form of money on the accounts of the enterprise, organization, institution in the banks and are used to provide their own needs or to allocate in the form of the bank resources and in the form of expenses.
V.V. Babich S.V. Sagova	Monetary means is the currency of Ukraine and foreign currency.
I.S. Neschodovskiy	Monetary means is an abstract measure of the economic processes, phenomena, objects, which the subjects agree to accept as a method of payment.
Ph.Ph. Butinets	Monetary means is a form of money existence, are used as a way of payment, paper currency of the national currency of Ukraine banknotes and coins, including memorable and jubilee coins, which are in the circulation and are real means.
O.S. Vysochan	Monetary means are cash in the cash-desk, electronic money, money on the current and other accounts in the banks, which can be used at any moment to carry out calculations in the process of performing the economic operations.
N.M. Tkachenko	Monetary means is a cash balance, cash on the bank account, other money means.
I. Blank	Monetary means is a totality of incomes divided by the intervals of time and payouts of monetary means, which are generated by its economic activity, the movement of which is connected with factors of time, risk and liquidity.

*composed by the authors on the basis of the sources [5,7,10,12]

The analysis of determination of "monetary means" concept according to the economic and accounting standards testifies that in spite of its wide-spread theoretic use and practical application, there is no single approach to the interpretation of this concept.

We share the opinion with the scientists who agree with the determination, given in NSA 1, who be-

lieve that "monetary means are the most available assets of the enterprise, which can be in the form of ready cash, cash on the bank accounts, deposits on demand"[1,16,13]. This determination generalizes approaches to determination of monetary means and contains: essence of monetary means, direction of their application and the final result.

The efficient management, qualitative accountings and analysis of monetary means cause the necessity of learning the classification of monetary means by different features. The classification of monetary means is an important element for organization of their accounting,

because it allows to structure them according to the information demands of the customers [4]. Theoretical approaches to the classification of monetary means, which are the most wide-spread in the economic literature, have been systematized in table 3.

Table 3

Approaches to the classification of monetary means in the economic literature*

Classification feature	Composition of monetary means
By types of currency	- in the national currency - in the foreign currency
By natural form	- ready cash - cashless monetary means
By the place of keeping	- monetary means in the bank account - monetary means in the cash-desk - equivalents of monetary means - accountable cash - paid out advances
By purpose	- circulating - non-circulating - of special purpose
Depends on the account, on which they are reflected	- in the cash-desk - on the current accounts - in the currency market - which accountable people have
By the degree of business activity	- active - passive
By the sources of receipts	- personal - attracted - borrowed
By the approach to determination of monetary means volume	- in the broad sense - as monetary means, advanced in the enterprise property - in the narrow sense - as part of current assets, which is directly in the money form
By functional purpose	- as a stock of cash, created with a certain purpose
By limitation in the directions of application	- limited in application (monetary means, which the enterprise can use strictly according to the certain purpose) - unlimited in application (monetary means, which the enterprise can deal without any restrictions for carrying out the economic activity)

*composed by the authors on the basis of the sources [8-11]

In our opinion, it's not expedient to refer the cash, which is given on account or advances, to the monetary means, because they are elements of debts receivable.

In the practice the monetary means accounting is regulated normative and lawful documents of Ukraine. The order of reflecting the monetary means in the financial records is regulated by the National standard of Accordind1 "general requirements to the financial records." Norms of this standards are used to the financial records and consolidated financial records of juridical people of all forms of properties (except banks and budget enterprises), which have to produce financial records according to the legislation [1]. Monetary means are the most available assets of the enterprise, which provide its necessary paying capacity, which causes the necessity of obtaining full information about their movement and balances at the enterprise and it makes consideration of the

classification of monetary means necessary according to the forms of the enterprise financial records.

The information about monetary means is reflected in the following forms of financial records:

- form №1 "Balance (Records about the financial state);
- form №3 "Records about monetary means movement";
- form №5 "Notes to the yearly financial records".

The classification of monetary means by the forms of the financial records of the enterprise according to the national standards of accounting has been given in table 4.

According to the international accounting standards, monetary means are classified analogically, but with less details.

Table 4

Classification of monetary means by the forms of the financial records of the enterprise according to the national standards of accounting*

Forms of financial records which reflect the monetary means	Code of the line	The title of the article
Form №1 "Balance (Records about the financial state) "	1165	Money and its equivalents, including:
	1166	Ready cash
	1167	Bank accounts
Form №3 "Records about monetary means movement" (by the direct method)	3405	Balance of the cash by the beginning of the year
	3410	Influence of currencies change in the balance
	3415	Balance of the cash by the end of the year
Form №5 "Notes to the yearly financial records"	640	Ready cash
	650	Current bank account
	660	Other bank account
	670	Monetary means on the way
	680	Equivalents of monetary means

*composed by the authors on the basis of the sources [1,3]

So, according to the form of the financial records "Records about the financial state" the information about monetary means and their equivalents as a whole is revealed and in the notes the information about the policy, which the business unit accepts for determination of monetary means composition and their equivalents, which is stipulated by differences in monetary means management in the whole world, is revealed [2].

Conclusions and prospects of the further investigations. The analysis of "monetary means" concept

and monetary means classification in the economic literature and accounting standards has allowed to consider the essence of "monetary means" concept and to systematize their classification. The conducted research testifies that nowadays the common approach to determination of the essence of "monetary means" concept and their classification is absent. Transition of Ukraine to the international standards leads to necessity of having the common approach to determination of the concept and classification of monetary means.

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АНАЛИЗ ТЕОРЕТИЧЕСКИХ ПОДХОДОВ К ОПРЕДЕЛЕНИЮ ДЕНЕЖНЫХ СРЕДСТВ ПО СТАНДАРТАМ БУХГАЛТЕРСКОГО УЧЕТА

Деятельность предприятия недопустима без использования финансовых ресурсов. Главное место среди этих ресурсов занимают денежные средства. Их поступление и расходование формируются по результатам хозяйственных операций и требует целевого направления на достижение предприятием задач его функционирования и развития. Денежные средства являются наиболее ликвидными активами предприятия, которая обеспечивает его необходимую платежеспособность, что обуславливает необходимость получения полной информации об их движении и остатках на предприятии для повышения эффективности их использования и управления.

В статье проведен анализ определения категории «денежные средства» и классификации денежных средств в экономической литературе и нормативных источниках. Это позволило рассмотреть сущность понятия «денежные средства» и систематизировать их классификацию. В процессе исследования использовались методы: сравнительного анализа и классификации. Проведенный анализ показал, что на сегодняшний день отсутствует единый подход к определению сущности понятия «денежные средства» и их классификации. Переход Украины на международные стандарты обуславливает необходимость выработки единого подхода к определению понятия и классификации денежных средств. По нашему мнению для целей бухгалтерского учета, а также для обеспечения информационных потребностей пользователей необходимо использовать определение и классификацию денежных средств по нормативно-правовым актам.

Ключевые слова: денежные средства, активы, наиболее ликвидные активы, классификация денежных средств.

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АНАЛІЗ ТЕОРЕТИЧНИХ ПІДХОДІВ ЩОДО ВИЗНАЧЕННЯ ГРОШОВИХ КОШТІВ ЗА СТАНДАРТАМИ БУХГАЛТЕРСЬКОГО ОБЛІКУ

Діяльність підприємства неможлива без використання фінансових ресурсів. Головне місце серед цих ресурсів займають грошові кошти. Їх надходження та витрачання формується за результата-

ми господарських операцій і вимагає цільового спрямування на досягнення підприємством завдань його функціонування та розвитку. Грошові кошти є найбільш ліквідними активами підприємства, які забезпечують його необхідну платоспроможність, що викликає необхідність отримання повної інформації про їх рух та залишки на підприємстві для покращення ефективності їх використання та управління.

В статті проведений аналіз поняття «грошові кошти» та класифікації грошових коштів в економічній літературі та за стандартами бухгалтерського обліку. Це дозволило розглянути сутність поняття «грошові кошти» та систематизувати їх класифікацію. В процесі дослідження використовувались методи: порівняльного аналізу та класифікації. Проведений аналіз показав, що на сьогоднішній день відсутній єдиний підхід щодо визначення сутності поняття «грошові кошти» та їх класифікації. Перехід України до міжнародних стандартів призводить до необхідності узагальнення підходу до визначення поняття та класифікації грошових коштів. На нашу думку для цілей бухгалтерського обліку, а також для забезпечення інформаційних потреб користувачів необхідно використовувати визначення та класифікацію грошових коштів за нормативно-правовими актами.

Ключові слова: грошові кошти, активи, найбільш ліквідні активи, класифікація грошових коштів.

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