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company became one of the leaders in the dairy industry.

Conclusions. A factor analysis of the impact on the formation of profits of the leading processing enterprises in the region (LLC "Litynsky Dairy Plant" and PJSC "Vinnytsia Oil and Fat Plant"). At the first enterprise, the main factor that positively affects the formation of profits is the growth of administrative costs, the growth of which is aimed at improving management, including a subsidiary of POSP "Napadivske", which provides a significant part of the dairy plant's needs in high quality raw materials. Unprofitable operating activities of PJSC "Vinnytsia Oil and Fat Plant" are associated with a significant investment in modernization and restructuring of production. So at present at the enterprise the project which essence consists in creation of auxiliary production on processing of sunflower husk is realized. The project is at the stage of development of design and estimate documentation. Currently, the company's management is deciding on the financing of the project, the estimated cost of which will be about 20 million US dollars, and the estimated payback period is 5 years. Vinnytsia OZHK will need 18 months to implement it. Projected volumes of production of "green" electricity - from 7 to 9 MW, it will be sold to the grid at a "green" tariff. Investments in this project and other modernization measures are not fully covered by the profit from the sale, but in the long run their implementation will increase the level of profitability of the enterprise.

The development of the concept of development of enterprises of processing branches of agro-industrial complex should be based on the clearly defined and formulated purpose of restructuring of the enterprise and include the following questions:

- analysis of external and internal factors influencing the economic activity of the restructuring object;
- choice of option (type) of enterprise restructuring;
- substantiation of strategic development of the enterprise;
- assessment of the possibility of overcoming difficulties during the restructuring period;
- development of a business plan for an enterprise that has undergone a restructuring procedure.

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PECULIARITIES OF NORMATIVE REGULATION OF FORMATION AND ACCOUNTING OF EQUITY IN COMPANIES: UKRAINIAN REALITIES

Ishchenko Ya.

*Candidate of Economic Sciences, Associate Professor
Vinnytsia National Agrarian University,
Ukraine*

Abstract

The publication is devoted to solving the problem of proper legal support and disclosure of information on equity transactions in the accounting system of agricultural enterprises. Based on the study of regulations, the existing approaches to defining the concept of "equity" are summarized. The changes of normative regulation of

activity of limited liability companies and joint-stock companies which lead to necessity to make changes to constituent documents and internal regulations of the account are outlined.

Elements of the organizational and methodological component of the accounting policy on equity are offered, which will allow to agree on the provisions of the accounting policy and constituent documents, in order to satisfy the interests of users regarding information on equity. An indicative section of the order on accounting policy has been developed, which will regulate the accounting of equity in companies.

Keywords: equity, authorized capital, limited liability companies, joint stock companies, accounting policy, charter, legal regulation, accounting, reporting.

Formulation of the problem. The structure and dynamics of equity is the basis for determining the indicators that characterize the financial condition and financial stability of the enterprise. Information support for effective management of equity of the enterprise is formed mainly by the system of accounting and financial reporting.

Reliable and complete disclosure in the financial statements of information about the amount and composition of equity is essential for an objective assessment of the financial condition and efficiency of the enterprise and for further decisions by owners, investors, creditors and other users of information.

In recent years, some changes have been made in the order of reflection in the accounting of equity of the enterprise, which requires a detailed analysis and evaluation of changes to find ways to improve the accounting of equity of the enterprise.

Analysis of recent research and publications. Problems of effective management of enterprises of the agricultural sector of the economy of various organizational and legal forms were considered in the works of leading domestic scientists, in particular G.M. Kaletnik [1], V.A. Mazur [2] The works of such scientists as N.M. Gudzenko [3], V.M. Zhyk, H.F. Zdyrko [4], T.G.

Kaminska [5] and others. However, with the adoption of the Laws "On Joint Stock Companies" dated 17.09.2008 [6], "On Amendments to the Law of Ukraine" On Accounting and Financial Reporting in Ukraine "to improve certain provisions" dated 05.10.2017 [7] and "On Limited and Additional Liability Companies" dated 06.02.2018 [8], changed the requirements for the formation of equity and its reflection in accounting and financial reporting in the direction of approximation to international practice and the requirements of international accounting standards. This requires a detailed analysis and assessment of the changes that have taken place in the legal field, the identification of existing problems of accounting for equity and finding ways to improve it.

Formulation of the goals of the article. Therefore, the purpose of this publication is to study the legal regulation of the formation and accounting of equity, in particular in companies of various organizational and legal forms, as well as the development of organizational principles of its accounting.

Presentation of the main research material. Business associations are one of the most common organizational and legal forms of management in the agricultural sector of Ukraine's economy (Table 1).

Table 1
The number of enterprises of Ukraine that carried out agricultural activities, by organizational and legal forms of management

Organizational and legal forms of management	Years						
	2012	2013	2014	2015	2016	2017	2018
Total count	49415	49046	46199	45379	47697	45558	49208
Business associations	8235	8245	7750	7721	8700	6967	7018
Private enterprises	4220	4095	3772	3627	3752	3215	3302
Cooperatives	848	809	674	596	738	448	434
Farms	34035	34168	33084	32303	33682	34137	37666
State-owned enterprises	296	269	228	241	222	199	192
Enterprises of other forms of management	1781	1460	691	891	603	592	596
As a percentage of the total							
Total count	100,0	100,0	100,0	100,0	100,0	100,0	100,0
Business associations	16,7	16,8	16,8	17,0	18,2	15,3	14,2
Private enterprises	8,5	8,3	8,2	8,0	7,9	7,1	6,7
Cooperatives	1,7	1,6	1,4	1,3	1,5	1,0	0,9
Farms	68,9	69,7	71,6	71,2	70,6	74,9	76,6
State-owned enterprises	0,6	0,6	0,5	0,5	0,5	0,4	0,4
Enterprises of other forms of management	3,6	3,0	1,5	2,0	1,3	1,3	1,2

Source: [9]

In 2018, out of 49,208 business entities engaged in agricultural activities, 7,018 had the status of business associations. This is more than 14% of the total number of enterprises. At the same time, the companies used 14.3 million hectares of agricultural land, which is 47% of the area of privately owned agricultural land [9].

According to Art. 113 of the Commercial Code of

Ukraine, a business company is a legal entity whose authorized capital is divided into shares between the participants. Business partnerships can be established in the form of a general partnership, limited partnership, limited or additional liability company, joint stock company.

The most common in agriculture of Ukraine are

such organizational and legal forms of companies as limited liability companies and joint stock companies.

The Commercial Code of Ukraine defines a limited liability company as a business company that has a share capital divided into shares, the size of which is determined by the constituent documents, and is liable for its obligations only with its property. Members of the company who have paid their contributions in full, bear the risk of losses associated with the activities of the company, within their deposits [10].

A joint stock company, according to paragraph 2 of Article 80 of the Commercial Code of Ukraine, is a company that has a share capital divided into a certain number of shares of equal nominal value, and is liable for liabilities only property of the company, and shareholders bear the risk of losses, related to the activities of the company, within the value of their shares, except as provided by law [10].

Joint-stock companies by type are divided into public joint-stock companies and private joint-stock companies. Public joint-stock company - a joint-stock company in respect of which a public offer has been made and / or whose shares have been admitted to trading on the stock exchange in terms of inclusion in the stock exchange register [6].

According to the current legislation, a private joint-stock company is a joint-stock company that has the authorized (composed) capital divided into a certain number of shares of equal nominal value, and is liable for obligations only with the company's property.

Joint-stock companies are one of the most common organizational and legal forms of medium and large business in Ukraine. According to the Unified State Register, as of May 1, 2018, there were 14,597 joint-stock companies in Ukraine, of which 2,058 public and 5,140 privates [13].

From the full and clear legal regulation of equity accounting by enterprises of various organizational and legal forms, directly depends on the effectiveness of information management on capital formation, profit distribution, accrual of dividends and other corporate rights, financial independence of the enterprise and other financial condition indicators.

Normative regulation of equity accounting in Ukraine is carried out at the state level (macro level) and at the level of business entities (micro level) (Table 2).

Table 2

Levels of regulatory regulation of equity accounting

Levels of regulation	Regulations
MACRO LEVEL	Economic Code of Ukraine of January 16, 2003 № 436-IV
	Civil Code of Ukraine of June 19, 2003 № 980-IV
	Tax Code of Ukraine of December 2, 2010 №2755-VI
	On Accounting and Financial Reporting: Law of Ukraine approved by the Verkhovna Rada of Ukraine of May 11, 2000 701707 - III
	On Limited and Additional Liability Companies: Law of Ukraine of February 6, 2018 №2275-VIII
	About joint-stock companies: Law of Ukraine of 17.09.2008 №514-VI
	On investment activity: Law of Ukraine approved by the Verkhovna Rada of Ukraine of September 18, 1991 №1560-XII.
	National Accounting Regulation (Standard) 1 "General Requirements for Financial Statements", approved by the order of the Ministry of Finance of Ukraine dated February 7, 2013 № 73.
	Chart of accounts, assets, capital, liabilities and business operations of enterprises and organizations: Approved by order of the Ministry of Finance dated 30.11.99. №291.
MICROLEVEL (internal regulations)	Charter of the enterprise, memorandum of association and other constituent documents
	Order (regulation) on accounting policy, work schedule, work plan of accounts

Source: generated by the author

The main legislative acts of the macro level are the codes and laws of Ukraine, national regulations (standards) of accounting for equity.

The procedure for forming equity by enterprises of various organizational and legal forms is defined by the Commercial and Civil Codes of Ukraine.

Methodological principles of forming information on equity in accounting and disclosure of such information in the financial statements is determined by NP (S) BU 1 "General requirements for financial statements". This Standard defines the content of the concept of "equity", the content and form of the Statement of Equity and the general requirements for the disclosure of its articles [11].

According to NP (S) BU 1, equity is the part in the assets of the enterprise that remains after deducting its liabilities. This definition is almost identical to the definition of equity in international standards. The Conceptual Basis of Financial Statements defines equity as the proportion of an enterprise's assets that remains after all of its liabilities have been settled [12].

In general, international accounting and financial reporting standards do not provide detailed regulation of equity accounting. This is due to the specifics of the legislation of different countries on the formation of equity of enterprises of different organizational and legal forms.

From January 1, 2018, the Law of Ukraine "On Joint Stock Companies" was substantially amended in terms of determining the features of the legal status of public and private joint stock companies. In accordance with paragraph 13 of chap. II of the Law № 2210-VIII joint-stock companies are obliged to bring their statutes and other internal regulations in line with this Law [14].

In accordance with paragraph 6 of chap. II of the Law № 2210-VIII to joint-stock companies that have not made a public offering of shares, the requirements of the Law on Joint-Stock Companies in terms of regulating the activities of private joint-stock companies apply. In this case, public joint stock companies are not obliged to make changes to their name. Thus, the change of the name of the PJSC is not mandatory, at least until the statute and internal regulations are brought in line with Law № 2210-VIII.

According to the new version of Art. 34 of the Law of Ukraine "On Securities and Stock Market" public offer of securities is an offer (offer) addressed to an indefinite number of persons on the purchase of securities at a price and on the terms specified in such offer, which is carried out taking into account the requirements established by law Of Ukraine "On securities and stock market" [14].

The public offer must contain the conditions and procedure for the purchase of securities in respect of which such a public offer is made, the term of such offer and meet the requirements established by the National Commission on Securities and Stock Market.

If a private joint-stock company intends to make a public offering of its own shares, the general meeting of such company together with the decision to make a public offering of owns shares must decide to change the type of company from private to public.

Therefore, together with changes in the articles of association, joint-stock companies must make appropriate adjustments to the internal accounting regulations for the accounting of equity and transactions related to corporate rights.

Significant changes were also made to the legislation governing the activities of limited and additional liability companies. Thus, on June 17, 2018, the Law of Ukraine on Limited and Additional Liability Companies came into force [8]. A radical change in the regulation of economic entities of such organizational and legal forms leads to the need to amend its constituent documents and internal accounting regulations.

According to this Law, significant changes concern the formation of the authorized capital of limited and additional liability companies:

- first, the number of members of the company is not limited. Prior to that, the number of participants in LLC and TDV was limited to 100 people.
- secondly, the authorized capital must be formed in full (in the amount registered in the constituent documents), not later than 6 months from the date of state registration of the company (another term may

be provided by the statute by a unanimous decision of the general meeting);

- thirdly, the value of the contribution of each member of the company must be not less than the nominal value of his share.

Participants' contributions in non-monetary form are valued at fair value, which is approved by a unanimous decision of the general meeting of participants, in which all participants of the company participated.

A written warning is sent to the participant (participants) about the delay in making deposits, after which the participant can repay the debt within 30 calendar days. At the end of this period, the general meeting of participants must take one of the following decisions:

- 1) on the exclusion of a member of the company who has arrears of deposit;
- 2) on the reduction of the authorized capital of the company by the amount of the unpaid part of the share of the participant of the company;
- 3) on the redistribution of the unpaid share (part of the share) between other participants of the company without changing the amount of the authorized capital of the company and payment of such debt by the respective participants;
- 4) on the liquidation of the company [8].

In this case, the company has no right to pay dividends to a participant who has not fully or partially contributed.

The Law on Limited and Additional Liability Companies provides for the possibility of increasing the size of the authorized capital at the expense of retained earnings of the company, provided that the composition of participants and the ratio of their shares in the authorized capital do not change.

The company must notify the creditors in writing (no later than 10 days from the date of its adoption) of the decision of the general meeting of participants to reduce the authorized capital. The notice is not sent to all creditors (as it was before), but only to those whose claims are not secured by collateral, guarantee or surety.

An important innovation in the regulation of the equity of a limited liability company is that the participant's share can be alienated or pledged.

In accordance with the above changes in current legislation, limited liability companies need to amend the Articles of Association.

In order to regulate the formation and accounting of equity at the enterprise level, in addition to the Articles of Association and the corporate agreement (which is provided for in the Law on LLC and TDV), an accounting policy must be formed. The accounting policy is fixed in the relevant internal regulations: regulations or orders on accounting policy. More often, limited liability companies form appropriate orders. Regarding the organization of accounting for equity and methods of recording transactions with it in this order should reflect the following rules (Fig. 1).

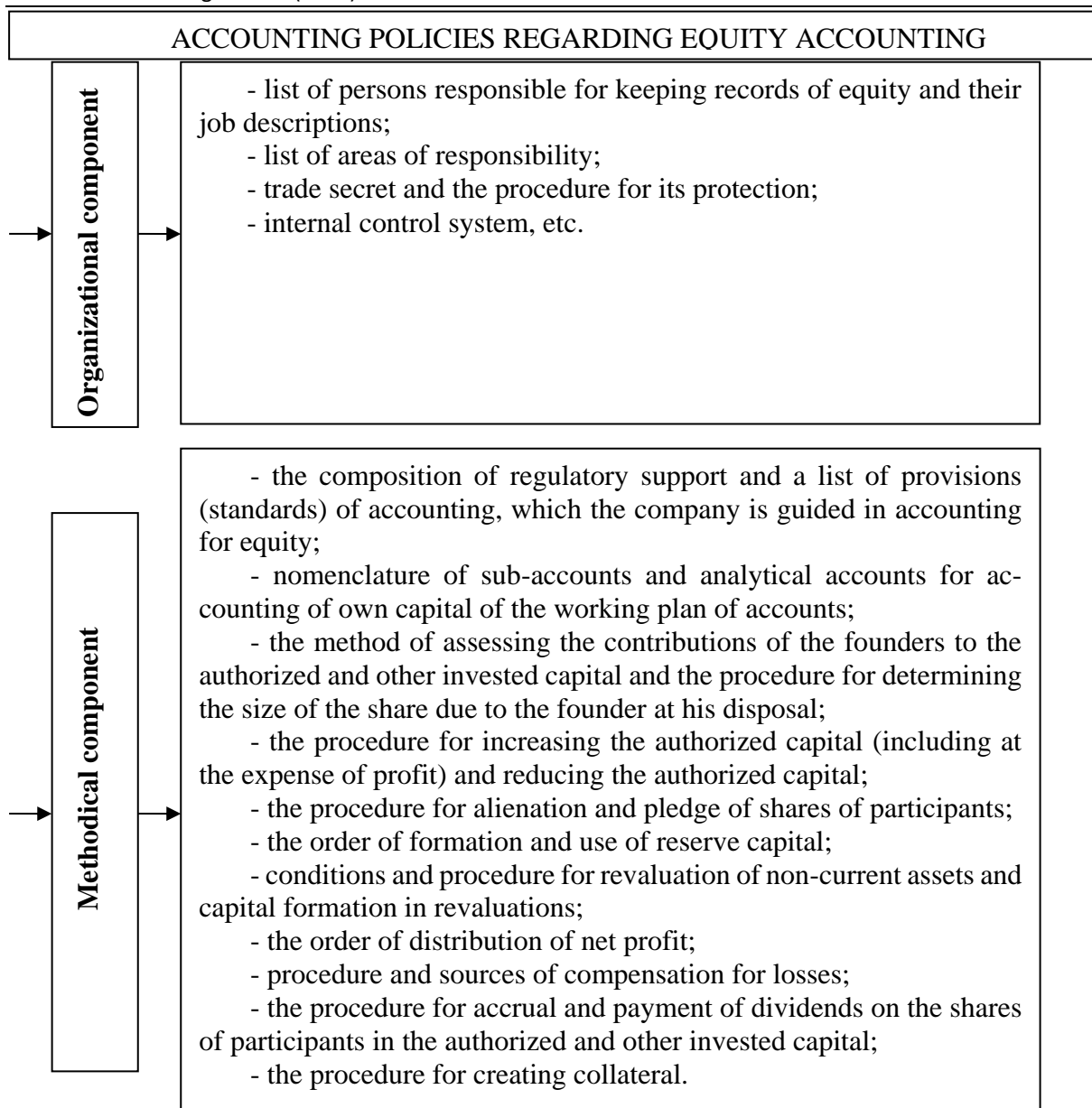


Fig. 1. - The proposed rules of accounting policy for equity of the enterprise

Source: formed by the author taking into account changes in legislation [8]

As the study of the practice of forming the accounting policy of limited liability companies of Vinnytsia region, engaged in economic activities in the agricultural sector, the rules of their accounting policy for equity are regulated in the internal regulations only in the following points:

- primary documents for accounting of equity and the schedule of their documentation (in the appendix to the Order on accounting policy - the plan-schedule of document circulation);
- a list of sub-accounts and analytical accounts required for reflection in the accounting of equity transactions (in the appendix to the Order on accounting policy - the working plan of accounts).

Business chart of accounts of enterprises almost completely duplicates the content of the standard chart of accounts, taking into account minor additional sections of the analytical features due to the peculiarities of the business entity.

This practice does not contribute to the rational organization of accounting in enterprises.

We offer for practical application by limited liability companies an approximate section of the order on accounting policy, which will regulate the accounting of equity (Table 3).

Table 3

The proposed structure of the section of the order on the accounting policy for the accounting of equity for a limited liability company

№	Methodical component of accounting policy
1	2
1	Share capital
1.1.	The value of the contribution of each member of the company must be not less than the nominal value of his share. The non-monetary contribution must have a monetary value, which is approved by a unanimous decision of the general meeting of participants, which was attended by all members of the company.
1.2.	Dividends are paid from the company's net profit, in proportion to the size of the participants' shares in the authorized capital.
1.3.	Dividends to participants are accrued and paid at the end of the calendar year during the first month following the reporting year. Dividends can be paid in cash or in kind.
1.4.	Dividends to a participant who has not fully or partially contributed are not accrued and are not paid.
1.5.	The authorized capital is increased (decreased) by the decision of the General Meeting of Participants. Such a decision is adopted by more than 75% of the votes.
1.6.	Notice of the decision of the General Meeting of the Company to reduce the authorized capital is sent to creditors whose claims against the company are not secured by collateral, guarantee or surety within 10 days.
1.7.	The increase of the authorized capital without additional contributions is carried out at the expense of retained earnings. The decision on such increase of the authorized capital is made by the General meeting of founders more than 50% of votes (if shares of founders do not change) and 100% of votes (if shares of founders' change).
1	2
2	Capital in revaluations.
2.1.	Refer to capital in revaluations revaluation (revaluation) of non-current assets and financial instruments, which in accordance with national regulations (standards) of accounting are reflected in equity.
2.2.	Revalue items of property, plant and equipment whose residual value differs from their fair value at the balance sheet date by more than 10%.
2.3.	Do not revalue intangible assets due to the lack of an active market for such assets.
2.4.	The excess of the amounts of previous revaluations over the amount of previous revaluations of the revalued item of property, plant and equipment shall be included in retained earnings upon disposal of such item.
2.5.	Costs associated with the improvement of an item of property, plant and equipment are included in the cost of the item in excess of 10% of the total carrying amount of all groups of property, plant and equipment subject to depreciation at the beginning of the reporting tax year.
4.	Reserve capital
	Reserve capital is created from net income.
4.1.	Annual deductions are made in the amount of 5% of net profit. Deductions are made until full formation (25% of the authorized capital)
5.	Create a security reserve:
5.1.	To pay leave to employees of the enterprise. The amount of security is calculated by multiplying the wages actually accrued to employees by the reserve ratio, which is calculated as the ratio of the annual planned amount for the payment of leave to the total annual planned wage fund.
6.	The nomenclature of working accounting accounts, as well as the construction of analytical accounts for accounting of equity and collateral is given in Annex 1 to this order.

Source: formed by the author taking into account changes in legislation [8]

The formation of such a section will allow to harmonize the provisions of accounting policies and constituent documents, in order to satisfy the interests of users in accounting for equity. After all, the proper formation of accounting policy is an important element of internal regulation of the formation and accounting of equity, helps to increase the completeness and accuracy of information about the financial condition of the enterprise.

Conclusions and prospects for further research. Based on a study of regulatory regulation of the formation and accounting of equity in limited liability companies, it was found that the state at the macro level regulates only certain aspects of these processes. At the same time, there is a wide range of variability in the choice of organizational and methodological methods

of accounting for equity. This, in turn, allows business owners to choose the best alternative accounting option for a particular entity, taking into account the specifics of its activities. The main internal regulations of enterprises that regulate the formation, use and accounting of equity are the statute and the order on accounting policy. The study revealed shortcomings in the formation of norms of both the charter and the order on the accounting policy of companies regarding equity. Amendments to these internal regulations are proposed, which will bring their rules in line with the law and will allow to obtain complete, relevant, unbiased information on equity to all interested parties.

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АНАЛИЗ И ОЦЕНКА СОЦИАЛЬНОЙ ПРЕДПРИНИМАТЕЛЬСКОЙ ДЕЯТЕЛЬНОСТИ В МОЛОДЕЖНОЙ СРЕДЕ

Каратаева Т.А.

к.э.н., доцент, СВФУ им. М.К. Аммосова, г. Якутск.

Чириков А.В.

студент СВФУ им. М.К. Аммосова, г. Якутск

ANALYSIS AND EVALUATION OF SOCIAL ENTREPRENEURSHIP AMONG YOUNG PEOPLE

Karataeva T.

Ph. D., associate Professor, NEFU named after M.K. Ammosov, Yakutsk.

Chirikov A.

student of NEFU named after M.K. Ammosov, Yakutsk

Аннотация

В данной статье исследуется и анализируется социальное предпринимательство в России среди молодежи. При помощи анкетирования и интервью проводился анализ и дана оценка социальной предпринимательской деятельности в молодежной среде.

Abstract

This article examines and analyzes social entrepreneurship in Russia among young people. The survey and interviews were used to analyze and evaluate social entrepreneurship among young people.

Ключевые слова: Социальное предпринимательство, бизнес, анализ, оценка, интервью, проблема, здравоохранение, культура, образование.

Keywords: Social entrepreneurship, business, analysis, evaluation, interview, problem, health, culture, education.

Социальное предпринимательство — это один из видов бизнеса активной деятельности. В основном это касается таких сфер, как здравоохранение, культура, образование, удовлетворение иных социальных потребностей населения страны [1, 2].

Социальное предпринимательство развивается и функционирует во многих странах мира, среди них Америка, Великобритания, Испания, Индия, Египет, Польша, Россия. Наиболее успешно социальное предпринимательство реализуется в Вели-