

individuals. The advantage of this factor is the simplification of the submission of tax documents and financial statements, which leads to savings in time and money for the enterprise. Modern development of information systems is associated with the improvement of technical support, while the efficiency of using information increases with the use of such analysis methods as statistical analysis, linear programming, the PERT system (plan evaluation and revision method), regression analysis and others. Information is of great importance in making strategic decisions. The development of computer technologies allows us to speed up the process of receiving and transmitting data, receiving and transferring funds, submitting and adjusting financial and customs documentation, that is, there are many options for increasing the information base and transferring information. The use of information systems and technologies is especially important for enterprises operating in different countries, regions and continents, for which the speed of receiving and receiving both information and financial resources using "e-mail", INTERNET data, and knowledge of the legislative and regulatory framework of another state is of great importance.

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### **COMPOSITION AND PRINCIPLES OF PREPARATION OF FINANCIAL STATEMENTS IN CHINA**

*Verbytska V.I., Phd, Associate Professor*  
*Kovaleva T.V., Phd, Associate Professor*  
*Ding Junpeng, Master's degree holder*  
*Kharkiv National Automobile and Highway University*

The Company Law of the People's Republic of China is the main regulatory legal act that regulates the establishment, management, operation and liquidation of companies in China. Its purpose is to provide a legal basis for the activities of companies and protect the interests of participants in corporate relations, including shareholders, creditors, employees and the state. The part regulating financial activities provides rules for financial control, auditing, financial reporting and profit distribution and determines the requirements for the liquidation of the company and settlements with creditors.

The main components of the financial statements of Chinese companies are:

1. Balance Sheet (资产负债表), which reflects the assets, liabilities and equity of the company as of a certain date. Assets are divided into current (current) and non-current (long-term). Liabilities are also classified into current and non-current.

2. Income Statement (资公表). It shows the company's income, expenses and net profit for a certain period of time. period. Includes operating income, financial expenses, and taxes.

3. Cash Flow Statement (Cash Flow Statement, 有机流表). Shows cash inflows and outflows, divided into three categories: operating, investing, and financing activities.

4. Statement of Changes in Equity (有机数据分类型表). Shows changes in the company's equity during the period. Includes additional share issues, dividends, and retained earnings.

5. Notes to Financial Statements (有机数据分类附注). Provides details on accounting policies, significant transactions, estimates, risks, and subsidiary calculations, and enhances understanding of the main statements.

China's accounting system is based on a number of principles that ensure its compliance with local economic characteristics and international standards. The following are the main principles of the accounting system in China, such as:

- unity of standards (绝性性实用), in the form of using Chinese Accounting Standards (CAS), which are adapted to International Financial Reporting Standards (IFRS). There are uniform rules for all business entities regardless of ownership;

- reliability and validity (绝性性实用) means that all financial information must be accurate, reasonable and supported by documents, ensuring transparency of financial reporting for external users;

- prudence (谨慎性实用) means reflecting income and expenses based on a conservative approach: income is recognized only after it is actually received, and potential losses are recognized as soon as they become possible;

- going concern principle (最分类别实施件): a company is presumed to continue in business for the foreseeable future unless there is evidence to the contrary;

- accrual principle (权责生制其它): expenses and income are recognized in the period in which they arise, regardless of the time of actual payment;

- transparency (透明性性实): ensuring access to complete and understandable information for investors, shareholders and government authorities;

- substance over form (进行重于形开发入) : business transactions are accounted for according to their economic substance, even if the legal form may be different;

- comparability (可比性发入) : accounting methods must be stable to ensure comparability of reporting across different periods or companies;

- valuation (水未论量定) : all business transactions are expressed in terms of value indicators based on the national currency (yuan);

- materiality (水未论性定) : only material elements that can influence users' decision-making should be reflected in the reporting.

It should also be noted that China focuses on national characteristics and the prevalence of state interests. In addition, the Chinese system is characterized by strict

state control and a high level of digitalization, which ensures greater management efficiency.

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### **ШЛЯХИ ВДОСКОНАЛЕННЯ ОБЛІКУ НЕОБОРОТНИХ АКТИВІВ ДОРОЖНЬО-БУДІВЕЛЬНОГО ПІДПРИЄМСТВА**

*Болдовська К.П., к.е.н., доцент  
Андрійченко А.Ю.*

*Харківський національний автомобільно-дорожній університет*

У підприємств дорожньо-будівельної галузі необоротні активи відіграють визначальну роль у забезпеченні виробничої діяльності, адже основні засоби, такі як дорожньо-будівельна техніка, обладнання, автотранспортні засоби та інші об'єкти довгострокового використання, є необхідними для виконання робіт та значно впливають на собівартість і рентабельність послуг підприємства. Це зумовлює необхідність вдосконалення організаційно-методичних засад їх обліку та контролю для збереження майна, забезпечення ефективного використання та підвищення якості фінансової звітності.

Значна частина необоротних активів у дорожньо-будівельних підприємствах піддається швидкому зносу через інтенсивне використання в складних умовах. Це зумовлює потребу в детальному обліку зносу і нарахування амортизації, що дозволяє об'єктивно оцінювати вартість необоротних активів і фінансові показники підприємства. Проблеми обліку необоротних активів у цій галузі зумовлені також складністю контролю за технічним станом і мірою зносу техніки, а також необхідністю своєчасного ремонту й оновлення об'єктів основних засобів. Удосконалення методичних засад обліку передбачає впровадження сучасних технологій обліку і контролю, застосування