

Accounting in the System of Market Economic Mechanism

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In conditions of market economy, changes the shape of ownership, principles management, expanding the independence of economic subjects. Getting more revenue and profit from the use of the property becomes the main criteria for the evaluation of companies. Under these conditions, dramatically increasing importance of reliable information, which is necessary for the management and analysis of accounting in order to identify internal resources more efficient use of resources at the enterprise, reduce costs and increase profitability. Development of the market economic mechanism poses new challenges for the accounting. A comprehensive study of the laws of the market mechanism and its elements, including the accounting becomes more urgent. As the results of the research revealed that the connection of the accounting to the operation and development of the market economic mechanism is not well studied. Role and the purpose of accounting in economy is to, identify the place, identify the direction of development in the contemporary economy is possible only in close connection with the deepening of market economic mechanism.

A result of the research showed that, a number of academic economists consider accounting primarily as control function, i.e. the function of one element of an economic mechanism and not as an integral part. According to other views, accounting - is not so much the control system as a way of gathering information, fixing the facts about the economic activity of subjects. Most scientists recognize the accounting as a separate economic category and perform control functions. By continuous and solid monitoring, recording and reflecting on companies such cost categories as a "cost", "price", "income", "profit", accounting gives a clear picture of the situation and signals on each of compliance or violation of the law of value. Therefore, accounting, as an important element of the market of economic mechanism, should be developed and improved along with the deepening of market relations. In the organization, accounting and its improvement is influenced by various factors: social, economic, political, and others. "Accounting is determined by the environment in which it operates. Each country is characterized by its own history, its values, political system. To the same can be said about accounting.

Accounting like politics and ideology, do not know national boundaries. Accounting technology exported and imported, thus providing a semblance of accounting systems used in different countries [1].

What is Meant by Improvement of Accounting?

In our understanding, improvement of accounting - is improving its ability to reliably and in a timely manner to reflect the socially necessary labor costs, that is the law of value at all stages of the reproductive process of enterprises and industries in general.

Problems of improvement of accounting, in your opinion, can be grouped in the following areas:

- The problems caused by the definition of the place and the role of the accounting system market economic mechanism
- Problems within the category of "Accounting".

Below we will look at some aspects of the place and role of accounting in the system of market economic mechanism.

The results of the study came to the conclusion that the connection account to the operation and development of the economic mechanism is studied is not enough, she is considered one-sided and narrow positions.

Not being able to consider in detail all the arguments and counter-arguments, we note that from our point of view, accounting is a separate element of the economic mechanism of market economy. Development and improvement of accounting in the current environment can only be inseparably linked, in combination with other elements of the economic mechanism.

Accounting and management services, of course, is a prerequisite for management. Management of economic processes can not be like without planning and without proper organization of accounting. However, speaking about the place of accounting in economics, continuously reduces its role only to the functions of management, that is one element of the market mechanism, scientifically deeply grounded. According to its goals, objectives and purpose of the accounting is broader concept than the function management. Accounting functions with all the elements of the economic market mechanism. It controls labor costs, labor, and the results of labor in the whole economy, individual enterprises and companies in particular. With the development of social production, accounting is increasingly becoming a composite unit market economic mechanism, becoming at the service of the whole economy and its individual units.

Accounting constantly interacts with the economic categories of market economic mechanism. The fact that accounting is an economic category, an element of market economic mechanism, has important theoretical and practical significance. First, it follows from this fact the conclusion that the need to consider the whole of its structure determined economic laws. That economic laws stipulate the scientific content of accounting, its nature as an economic category, the need for and role in society. Second, the more accurate and complete accounting is consistent with the requirements of economic laws, so its essential role in the market economic mechanism of the economy, the more it contributes to the efficiency of social production and its intensification. Third, improving the market economic mechanism is unthinkable without proper accounting methodology. If the account falls short of the development of market relations, its other elements do not give the expected results.

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Thus, from our point of view, accounting is an economic category, a component of the market mechanism, its improvement is carried out simultaneously with elements such as planning, management, organization, commercial calculation, simulation and control.

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