

рахунку 93). У випадку, якщо водій виконує одночасно декілька завдань відповідно до різної мети поїздки, наприклад, за одну поїздку перевозить виробничі матеріали і готову продукцію, то транспортні витрати можна ділити між групами пропорційно вазі різних груп оборотних активів.

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PROBLEMS OF ACCOUNTING OF THE PAYMENT-BASED PENSION PLAN IN THE CONTEXT OF THE PARADIGM OF FINANCIAL STATEMENTS

In the framework of the knowledge-based economy model, human resources are a catalyst for its effectiveness, the effective use of which contributes to the increment of all forms of capital (human, social, financial, etc.) and, as a result, ensures high competitiveness and leading positions in the economic system.

In the context of the EU - Republic of Moldova (RM) association, the Government of Moldova has undertaken a number of commitments to support social capital. One of the areas of support is the reform and, in the near future, the transition to a combined (three-level) model of pension provision, which, due to the accumulation of social contributions in pension funds, should contribute to the revitalization of the investment process in the country.

The combined pension model with its foundation has a conceptual platform formulated by Picketty: the use of the combined model is economically and socially advisable if the employer creates a special pension fund separate from it, the participants of which are social entities - current employees [2, p. 243]. To recognize decisions as economically viable, it is necessary to have reliable information about all the factors (capitals) that create and contribute to the increase in the value of a business unit. Moreover, for this, identification of the specific form of equity capital of the business unit is necessary. *The first problem of accounting for pension plans* is the identification of new forms of capital due to human resources and their recognition as a structural component of capital.

The classical interpretation of capital has not undergone significant changes. It consists in understanding capital as a combination of the owner's goods and property, which carries economic benefits and ultimately allows them to receive additional income

[1, p. 137]. At the same time, the use of human resources leads to the emergence of their share in the capital and a reduction in the share of financial capital. As a result, the structure of equity capital is changing by recognizing human and social capital, which are the result of changes in the negotiation positions of labor (human β -activity) and financial capital [2, p. 489].

Social capital (SC), which is the result of changes in the negotiating positions of labor and financial capital, combines similar social subjects (employees, structural associations, entities), and, when it is actively used at the macro level, micro level and through exchange, like other forms of equity capital, it contributes to the receipt of dividends. This concept is a logical continuation of the theory of social capital Bourdieu and the normative-value interpretation of social capital Fukuyama; is consistent with the concept of integrated reporting, which is embodied in the International Standard “Integrated Reporting”.

In the context of solving the problem of identifying new forms of equity capital, the author formulates the following conclusion: Social Capital is a derivative of human capital and has similar characteristics such as:

- inherent in a certain group of relationships;
- is formed by the institutional environment;
- is converted into financial capital and brings dividends;
- changes its value over time and requires investment support, affects the value of the business.

A logical continuation of this conclusion is the hypothesis: pension plans based on payments are one of the types of Social Capital. However, to determine the impact of the SC on the value of a business unit and to present reliable information about it in the financial statements by each form of capital, it is necessary to develop a conceptual position regarding their assessment (*second research problem*).

The problem of assessing SC is given attention in a number of scientific articles. In these works, the emphasis is on: the complexity of assessing the quality parameters of human resources; the choice of a valuation method within the framework of the income approach; the lack of clear recommendations on the application of a specific valuation method to minimize distortion of valuation results, which can lead to dehumanization of a business unit; the abstraction of methods, which complicates the development of a universal approach for measuring SC.

According to the author, the decision to this problem is possible on the basis of: (1) identification of each type of SC, which contributes to the neutralization of uncertainty and the choice of the best assessment method; (2) concepts of fair value of valuation, the basic idea of IFRS methodology that meets the socio-economic paradigm of financial reporting. Since the object of this study is a defined payment-based pension plan that is identified as an SC of a business unit, the *third issue of the study* identifies a mechanism of measurement that meets the concept of fair value.

It is known that in the IFRS system, depending on the form of capital, one or another valuation method is provided for by the corresponding basic standard. Briefly

describe it on the basis of the provisions of IFRS 19 “Employee Benefits”, which distinguishes two types of pension plans: with defined contributions and with defined benefits. Measurement and accounting model of a defined contribution plan is straightforward, so let's focus on the payment-based pension plan (defined benefit pension plan).

The purpose of this plan is to effectively use the cash received by investing in securities - stocks and bonds, and from where payments will be made to social subjects (employees, structural associations, entities) in the future to pay off pension insurance to them. Since the payment-based pension plan is intended to provide compensation for the agreed size of current and former employees, which takes into account all the financial risks arising from the current economic situation, then its execution requires a special mechanism for assessing both its assets and benefit of social subjects.

Plan assets (investments) should be measured at fair value at the reporting date, and liabilities on it at a discounted basis at that date, as long-term nature and an element of estimated uncertainty are characteristic of investment. The mechanism of measurement in the conditions of the implementation of the designated pension plan is described in detail in the work: [3, pp. 295-298].

In the context of the study, the author proves the hypothesis put forward and concludes: a defined benefit pension plan should be identified as a business unit social capital, since it has the appropriate socio-economic characteristics: it is intended to confirm the right of social subjects (owners) to a share in the business value and bring them additional income (dividends).

The execution of the pension plan requires, on the one hand, recognition of these investments, which are interpreted by IFRS 19 as plan assets, and, on the other hand, recognition of liabilities of the business unit to the social subjects. That is why, the results of the implementation of the pension plan in the financial statements of a business unit (reporting entity) should be presented on the one side by plan assets, and on the other side, by the pension plan fund (social capital item).

However, if the application of the method of measuring a pension plan as a type of social capital based on the provisions of IFRS 19 is quite adequate to solve the problem of its recognition, then the accounting model requires its development (*the fourth research problem*). The author proposes a model for accounting for the implementation of a pension plan identified as a type of social capital. Moreover, the author's position of recognition of Social Capital and its accounting based on the results of the implementation of the payment-based pension plan is consistent with the provisions of IFRS 19.

Thus, according to IFRS 19, the increase in the net value of the assets of this plan is interpreted as other comprehensive income to be reflected in the statements under one of the balance sheet items of the “Capital” section and does not contradict the requirement to recognize of liabilities of the business unit a pension obligation.

It is appropriate to emphasize that the application of the concept of fair value measurement is a trend of the Anglo-Saxon model of accounting and reporting, in

addition, as well as the transition to the socio-economic paradigm of financial reporting in the national accounting system of the Republic of Moldova is not yet provided. This indicates the absence in the accounting system and reporting of the Republic of Moldova of a conceptual space for presenting information on social capital as a result of the participation of the business environment in ensuring sustainable development of society.

List of used information sources

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ПЕРСПЕКТИВИ УДОСКОНАЛЕННЯ ОПОДАТКУВАННЯ ПІДПРИЄМНИЦЬКОЇ ДІЯЛЬНОСТІ

Одним із головних завдань в економіці України є створення сприятливих умов оподаткування для підприємницької діяльності.

З розвитком євроінтеграційних процесів є необхідність гармонізації оподаткування для забезпечення розвитку підприємств, залучення інвестицій, реалізації інноваційної політики.

Податкова політика як інструмент державного регулювання економічних та соціальних процесів забезпечує інтереси держави, підприємницьких структур та громадян, але, як показує практика податковій політиці властивий низький рівень функціонування сучасної моделі оподаткування підприємства, її невідповідність вітчизняному розвитку підприємств в Україні.

Розвиток малого підприємництва має представляти один з пріоритетних напрямів державної політики, спрямованої на зростання економіки країни. Роль малого підприємництва в економіці важко переоцінити, воно покликане пом'якшити соціальну напруженість у суспільстві, створити нові робочі місця, забезпечити країні необхідну насиченість ринку, сформувати середовище конкуренції й умови для стабільного економічного розвитку. Більшість розвинених країн заохочує і підтримує діяльність малих підприємств через широку мережу фінансових інститутів, використанням різноманітних пільг та преференцій. І хоча в Європейському союзі дотації приватним компаніям заборонені, це положення не