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PAYMENTS AS INTEGRATED ACCOUNTING ITEM AND THEIR CLASSIFICATION

The article deals with reciprocal payments problem between counterparties and timely and full payment transactions and improvement of payments analysis in the integrated accounting system.

In the article the author carries out further steps to the essence of the concept disclosure, qualitative characteristics of the payments, reveals the basis for the emergence of reciprocal payments and distinguishes the economic essence of this category from in legal terms. This approach of understanding has made it possible to identify the use of the term «payments» in Ukrainian legislation, where, in modern legal science, the definition of payments is often limited exclusively to monetary form. Based on these provisions, the author considers payments as an accounting category, which serves as the unit of integrated accounting.

In the article a large variety of classification features and types of payments from in science

terms is revealed, a classification of payments for accounting purposes, in particular, the classification of receivables and payables for accounting and reporting purposes is provided, as well as for management needs. The author concludes that payments are the final stage of the implementation in production the enterprise's asset value involved in its creation; they ensure the receipt of funds from the sale in the process of reciprocal payments between counterparties.

The results of this study on the assessment of the category of payments as an item of accounting, the basis for practical use for improving the accounting of payment operations, as well as for further research on the formation and search of features that would allow a more precise classification of payments for accounting purposes.

Keywords: *payments, integrated accounting, indebtedness, classification, payment transactions, counterparties, enterprise, liabilities.*

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