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Horbach Tatiana, applicant for higher education of Accounting and Finance faculty, Mykolayiv National Agrarian University, Mykolayiv, Ukraine

Drozd Serhiy, applicant for higher education of Accounting and Finance faculty, Mykolayiv National Agrarian University, Mykolayiv, Ukraine

Fedoryk Pavlo, applicant for higher education of Accounting and Finance faculty, Mykolayiv National Agrarian University, Mykolayiv, Ukraine

THEORETICAL BASIS FOR RESEARCH OF QUALITY OF ACCOUNTING INSTITUTIONS IN THE ACCOUNTING (FINANCIAL) REPORTS

Introduction. The main goal of changing accounting systems in different countries today is improving the quality of accounting information and achieving a high level of user confidence in accounting (financial) reporting. However, the diversity of user needs is not the main reason why the problem of improving the quality of accounting and reporting data remains relevant.

Purpose. Development of separate provisions of the theory of accounting in terms of ensuring high quality of accounting (financial) reporting and development of practical recommendations for the assessment of the quality of the process of formation of accounting (financial) reporting.

Results. The article discloses the features of informational content of accounting (financial) reporting in modern conditions. The comprehensive model of accounting information specifies the substantive content of the concept, the methodical approach to the assessment of the quality of accounting (financial) reporting, taking into account the peculiarities of the organizational design of the quality management process for reporting and the peculiarities of the operation of the

accounting and analytical system of the enterprise.

The main identified problem areas are the formation of qualitative accounting (financial) reporting. It is shown that the qualitative characteristics of accounting information and accounting (financial) reporting can not be only within the framework of the work of the accounting system, but also must be lead by a set of factors that determine the end-user characteristics of accounting information.

Conclusions. The internal content and essence of the abstract category "quality" are considered in detail, and it is demonstrated, as in the concretization of the subject, the conceptual design "quality of accounting (financial) reporting" can be introduced.

On the basis of the studies of Ukrainian and foreign scholars, eight areas are identified, which identify the main issues of the quality of accounting (financial) reporting and give them a brief description. It is concluded that in order to recognize the system for assessing the quality of accounting (financial) reporting, an effective control mechanism should be implemented in it, ensuring that there are no violations in the areas under consideration.

Keywords: *quality, information, quality of accounting (financial) reporting, quality of accounting information, financial reporting, quality problems.*

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