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THE COMPONENTS OF INVESTMENT AND INNOVATION ACTIVITIES AS OBJECTS OF ACCOUNTING

The analysis of the present state of research of the issues and problems of the forming scientific information base for management of investment and innovation activities of entities of various sectors of the economy of Ukraine was conducted. The analysis of regulative and professional literature concerning theoretical and methodological bases of the investment activity of enterprises in Ukraine was done. The objects and subjects of investment activity were founded. The costs and incomes of investment activity were characterized. The general features of reflection of the components of the investment activity in accounting system of entities were formulated. The approaches of reflection the information about costs, revenues and results of investment activity in the forms of financial reports were generalized. The analysis of regulative and professional literature concerning theoretical and methodological bases of the innovative activity of enterprises in Ukraine was carried out. The objects and subjects of innovative activity were founded. The costs and incomes of innovative activity were characterized. The general features of reflection of the components of the innovative activity in accounting system of entities were formulated. The possible variants of reflection of the costs and revenues of innovative activity in enterprise accounting system were determined. The approaches to reflection of the information about costs, revenues and results of innovative activity in the forms of financial reports were generalized. The orientation and functional accessory of accounting as an information base in the process of management of the investment and innovation activities of Ukrainian enterprises was determined.