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## **RESOURCES OF ENTERPRISE AS AN OBJECT OF ACCOUNTING: CURRENT STATE AND DIRECTIONS TO IMPROVE**

Resources of each enterprise depend on the area of activity, type of products, produced by the enterprise, or the type of services it provides. Resources are the basis of operational process and constitute the largest share of current assets at the enterprise. The problems of resources accounting is especially relevant because of the need to receive operative and reliable information for the management of enterprise and the processes taking place in it.

The purpose of scientific research is to determine the main problems in resources accounting in enterprises, their reflection in reports and substantiation of proposals on information support concerning their use in enterprise accounting and information system.

In order to clarify the economic essence, content and composition of the investigated group of assets, the author examined views of scholars regarding the category of "resources". The author states that the definition of "resources" should include: location of resource; stat-

ics of resource; reasons for creation of resource; appropriation of resource.

Enterprise's resources in the Balance sheet (Statement of financial position) are reflected in the second chapter "Current assets" in the line "Resources". The author provided comparative characteristics of displaying information about resources of enterprises in financial reporting "Balance sheet (Statement of financial position)" according to the requirements of the NPAS 1 and PAS 2. In general, analyzing the innovations introduced to the form of Statement of financial position, the author observed curtailing of articles of accounting support of resource as part of financial statement, which reduces its analyticity for users. Author considers reporting form Balance sheet (Statement of financial position) should be supplemented with analytical on composition of resources of the enterprise, because the available information does not allow users reporting objective information on their condition.