



FEATURES OF ACCOUNTING FOR INNOVATION PROCESSES AND RECOMMENDATIONS FOR ITS IMPROVEMENT

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Annotation

This article highlights the importance of accounting in any enterprise in a market economy. It is important to pay attention to the importance of reports in the management and profitability of the enterprise and their correct, accurate and timely structure. One of the main drawbacks of the organization of accounting for innovation activities is that there is no unified system of accounts and accounting registers to reflect expenses, income and financial results of research activities. At the enterprise, the existing accounting registers and accounting accounts do not provide reliable data for the analysis of innovative products and their impact on the financial results of the enterprise.

Keywords: Accounting system, innovation, management accounting system, management accounting, management reporting, principles, object, subject, purpose of management accounting.

Аннотация:

в статье подчеркивается важность ведения бухгалтерского учета на любом предприятии в условиях рыночной экономики. Важно обратить внимание на важность отчетов в управлении и прибыльности предприятия и их правильную, точную и своевременную структуру. Одним из основных недостатков организации учета инновационной деятельности является отсутствие единой системы бухгалтерского учета и регистров бухгалтерского учета для отражения расходов, доходов и финансовых результатов научно-исследовательской деятельности. На предприятии отсутствуют существующие регистры бухгалтерского учета и бухгалтерская отчетность. предоставлять достоверные данные для анализа инновационных продуктов и их влияния на финансовые результаты предприятия.

Ключевые слова: система бухгалтерского учета, инновация, система управленческого учета, управленческий учет, управленческая отчетность, принципы, объект, предмет, цель управленческого учета.

Currently, one of the main drawbacks of the organization of accounting for innovation activities is that there is no unified system of accounts and accounting registers to reflect expenses, income and financial results of research activities. At the enterprise, the existing accounting registers and accounting accounts do not provide reliable data for the analysis of innovative products and their impact on the financial results of the enterprise. The table shows possible options for accounting for the costs of research activities at an enterprise that independently develops and implements innovations.

Table 1

Reflection of the costs of innovation activities in the accounting accounts

Options for offsetting innovation costs	Correspondence of accounting accounts
A	1
Allocation of costs at the research and development stage by cost elements Commissioning of an intangible asset	D-t 0880 "Performance of research, development and technological works" K-t 1000 "Materials", 05 00 "Depreciation of intangible assets", 6710 "Payroll calculations", 6910 "Social insurance and security calculations", 6010 "Settlements with suppliers", etc. D-t 0400 "Intangible assets" K-t 0800 "Acquisition (creation) of intangible assets»
Attribution of research and development costs to the current costs of the enterprise	D-t 2010 "Main production", 2310 "Auxiliary production", 44 00 "Sales expenses" K-t 0880 "Performance of research, development and technological works»
In the event of a negative result and the impossibility of using the results of innovative activities	D-t 9120 "Other expenses" K-t 0880 "Implementation of research, development and technological work"

In turn, due to the fact that there is no clear idea of an innovative product as an object of accounting, the formation of a system of accounting for the costs of innovative activities should be focused on the implementation of the following principles that determine the direction of its development:

- consideration of an innovative product as an object of accounting, taking into account the properties of its measurability and isolation;
- reflection of innovations in accounting accounts as quantitatively defined and separate objects;



- Accumulation of "innovative" costs on the accounting accounts for the stages of innovation activity;

- Expanding the content and list of objects of "innovative" accounting by expanding the understanding of investments as investments not only in fixed assets and intangible assets, but also in research and development, in human capital.

At the moment, the existing chart of accounts assumes only the accumulation of costs for innovation activities on subaccount 0880 "Performing research, development and technological work."

Accounting for costs in one account does not make it possible to share the costs incurred by areas of innovation, which is certainly important for assessing the effectiveness of the result. To ensure separate accounting of expenses for innovation activities,

Which is an integral element of the organization's economic activities, we propose to open second-order accounts to account 0880 "Performing research, development and technological work": 0881 "Expenses for carrying out scientific research" and 0882 "Expenses for carrying out scientific developments".

These accounts are intended for the accumulation of costs associated with innovation. In order to organize cost accounting by stages of formation of an innovative product, the following grouping of innovative costs can be assumed:

- ❖ Marketing research;
- ❖ Research or development;
- ❖ Innovative design;
- ❖ Innovative production;
- ❖ Commercialization of products;
- ❖ Other expenses.

To reflect the above groups of costs, it is advisable to form analytical expense items to the corresponding accounts "Expenses for the implementation of scientific research" and "Expenses for the implementation of scientific developments". Analytical cost items will make it possible to summarize information about the costs incurred at each stage of the formation of an innovative product, analyze the composition, dynamics and structure of costs, identify deviations of planned costs from actual ones at each stage of the formation of an innovation.

For the purpose of deeper detailing, groups of innovative costs can be subdivided into types of innovative costs based on the specifics of the organization's activities and the need for analytical information. Assessment of the market attractiveness



of an innovative product is of paramount importance in the system of development and implementation of an innovation.

The analytical cost item "Research or Development" is intended to summarize information on the costs of generating ideas, researching the feasibility and feasibility of practical implementation of selected ideas, assessing the additional benefits acquired from their implementation into practice, finding ways to turn ideas into practice. The analytical expense item "Innovative Design" reflects the costs associated with the direct development of a clear action plan, the calculation of project targets, and patenting of an invention. The analytical cost item "Innovative production" is designed to reflect information on the costs of producing an innovative product. The article "Commercialization of a product" accumulates costs associated with bringing the created product to the consumer: advertising costs, marketing services, costs of promoting and selling the product, and other commercial costs.

The analytical expense item "Other expenses" can reflect the costs of training and retraining personnel, preparation and purchase of technological documentation (licenses, certificates). The above analytical articles make it possible to generalize information on direct costs that are directly related to the implementation of innovative activities.

Thus, the considered analytical expenditure items of synthetic accounts allow gradually accumulating information about the costs incurred by the stages of the formation of an innovation, and in aggregate reflect information about the cost of an innovative product produced. The above system for accounting for costs for innovation allows you to systematize and analyze information on innovation costs, provides the formation of the actual cost of an innovative product by stages of its formation, contributes to the rational accounting of costs for innovative activities, which together provides a reliable assessment of the effectiveness of innovation.

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