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THEORETICAL FOUNDATIONS OF
MODERN SCIENCE AND
PRACTICE

06
APRIL
07 **XI** SCIENTIFIC AND
PRACTICAL
CONFERENCE
MELBOURNE, AUSTRALIA



ISBN 978-1-64871-910-3

THEORETICAL FOUNDATIONS OF MODERN SCIENCE AND PRACTICE

Abstracts of XI International Scientific and Practical Conference

Melbourne, Australia

06-07 April 2020

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Library of Congress Cataloging-in-Publication Data

UDC 01.1

The XI th International scientific and practical conference « THEORETICAL FOUNDATIONS OF MODERN SCIENCE AND PRACTICE» (06-07 April 2020) Melbourne, Australia.2020. 518 p.

ISBN 978-1-64871-910-3

Published on **Bookwire™**
by Bowker
<https://www.bookwire.com/>

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Collection of scientific articles published is the scientific and practical publication, which contains scientific articles of students, graduate students, Candidates and Doctors of Sciences, research workers and practitioners from Europe, Ukraine, Russia and from neighbouring countries and beyond. The articles contain the study, reflecting the processes and changes in the structure of modern science. The collection of scientific articles is for students, postgraduate students, doctoral candidates, teachers, researchers, practitioners and people interested in the trends of modern science development.

The recommended citation for *this publication is:*

Ayziatulova D., Ayziatulova E. Shelestova., Controlled ovulation stimulation during art cycles among women with a high risk of the ovarian hyperstimulation syndrome with the help of gonadotropin releasing hormone antagonists and considering progesterone level// Theoretical foundations of modern science and practice. Abstracts of XI International Scientific and Practical Conference. Melbourne, Australia 2020. Pp.15-18.

URL: <http://isg-konf.com> .

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3rd. Ed., Van Nostrand Reinhold, 890-1039.

DIRECTIONS OF ACCOUNTING SUBJECT EXTENSION AS A PART OF DATAWARE OF STRATEGIC MANAGEMENT OF THE ENTERPRISE

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One of the most actual directions of accounting system development and problematic issues that need urgent solution is to expand the business accounting object, as a part of dataware of enterprise strategic management.

According to the analysis results, which was carried out, the following directions of proposals concerning improvement the object of strategically oriented accounting system, based on consideration of existing deficiencies of financial accounting system were identified - Directions of extension of the accounting subject: 1) Reflection of the future facts of economic life; 2) Separation of the environment components as the objects of strategic accounting; 3) Introduction of new types of strategic accounting objects with expenses capitalizing (intellectual capital, knowledge, etc.): 3.1) financial parameters of new objects of strategic accounting; 3.2) non-financial parameters of new objects of strategic accounting.

Today among national researchers there is no unity in the approaches to understanding the matter of the business accounting object as practice. Existence of such a situation, on the one hand, reflects the efforts of scientists to align theoretical and methodological aspects of the accounting science with the new economic conditions and changes in the nature of economic activity of enterprises, on the other hand – it shows shortcomings of modern theory of business accounting.

Scientists propose various options for using new methodological tools for further development of accounting science. For example:

V. Zhuk proposes to use institutional economic theory to solve this problem;

M. Pushkar – the theory of accounting intellectualization;

O. Petruk – the theory of systems.

Changing the business accounting object as practice with the changes of economic system in the process of historical development of the accounting science is fairly typical phenomenon. This is due to the fact that over time significant changes take place in the operating conditions of enterprises and in the structure of main production factors, necessary for their successful work, priority of these factors changes. Thus, changes in the assets structure and liabilities of the companies, appearance of their new kinds, suggests the need to change the requirements (rules, postulates, principles, qualitative characteristics of the accounting information, etc.) concerning their accounting reflection and change of meaningful understanding of the business accounting object in general.

However, we believe that accounting object is more close not to the economy as a whole, but to those management systems, for efficient functioning of which the accounting information is used, and to changing of conditions, in which these