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## **INFLUENCE OF FEATURES OF AGRICULTURAL MANUFACTURE ON DEVELOPMENT OF INTERNAL ACCOUNTING STANDARDS OF ECONOMIC SUBJECTS**

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The modern model of regulation of accounting and reporting in Russia, based on the principle of continuity, which implies adherence to national traditions, the achievements of domestic science and practice, is aimed at satisfying the interests of a wide range of interested users. At the heart of this model is a reasonable combination of norm-setting process on the part of state authorities and the professional community (professional public associations and other interested public).

The organization and management of accounting in agriculture are carried out within the framework of a single regulatory framework established for all economic entities of the Russian Federation, taking into account industry specific features. Agricultural production is associated with biological and natural processes, is directly dependent on climatic factors, involvement in the production of man, land, plants, animals, various in composition and purpose of fixed and working capital and is a very complex form of economic activity.

Accounting in Russia is carried out in accordance with various regulatory documents that have different status: federal standards; industry standards; recommendations in the field of accounting; standards of the economic subject. Some of them are mandatory for application, others are recommended in nature. From the knowledge of the laws, the content of regulatory documents governing accounting, the reliability of the financial statements depends and, as a consequence, the success of the organization. Each economic entity has the right to develop its internal accounting standards:

- based on the norms of the current accounting legislation;
- complementary existing federal and industry standards;
- being part of the internal accounting policy.

The standards of the economic entity are designed to streamline the organization and conduct of accounting, which directly affects the quality of

information generated in the accounting system, provided to interested users, and ensures its reliability. The economic entity independently determines the need for internal accounting standards, the procedure for their development, approval, modification and cancellation. The standards of an economic entity can be presented in the form of regulations, instructions, regulations, rules, policies, etc.

In our opinion, the internal standards of an economic subject can be divided into two groups:

- standards that ensure the organization of the organization accounting,
- standards that ensure streamlining of the accounting.

The standards of the economic entity that ensure the streamlining of accounting should be developed for each section of accounting. These may be standards for keeping records of fixed assets, inventories, cash, settlements, etc.

The development and approval of standards for streamlining the organization and accounting, allows you to standardize accounting work and reduce its complexity. These standards disclose the specifics of documenting the facts of economic life, the procedure for taking the object to account, the procedure for its use (operation), the method of the accounting process, the correspondence of accounts to reflect certain facts of economic life and other solutions aimed at unification of accounting procedures in a particular economic entity. Internal standards are a full-fledged basis for the organization and implementation of internal control of facts of economic life in accordance with the requirements of the Federal Law "On Accounting".

Thus, the purpose of the documents of the fourth level of regulatory regulation is to establish the order of organization and accounting in a specific economic entity, and the scope of these standards is limited by the framework of its organizational structure. Intraeconomic (corporate) standardization helps to increase the reliability and transparency of accounting (financial) reporting required by interested users for making sound economic decisions.

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## **ACCOUNTING OF RENTAL EXPENSES TO THE TENANT IN ACCORDANCE WITH IFRS 16 «LEASE»**

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From 1 January 2019, IFRS 16 "Lease" becomes effective. However, it can be applied ahead of schedule, if the economic entity applies IFRS 15 "Revenue from contracts with customers". The standard applies to all lease transactions, including sublease of asset use rights. Paragraph 3 of IFRS 16 contains a number of exceptions, for example, leases related to the exploration or use of minerals, oil, natural gas and similar non-renewable resources; held by the lessee of biological assets for which IAS 41 "Agriculture" applies; licenses for intellectual property objects submitted by the lessor and covered by IFRS 15 "Revenue from contracts with customers"; rights received by the lessee under license agreements covered by IAS 38 "Intangible Assets" (for objects such as movies, videos, plays, manuscripts, patents and copyrights), and others. In this case, the lessee may, but is not required to apply IFRS 16 to record the lease of intangible assets, except for the rights mentioned above received by the lessee under license agreements covered by IAS 38.

The standard introduces a single model for recording all leasing operations of a tenant. The lessee is obliged to recognize assets and liabilities for all lease transactions concluded for a period of more than 12 months (with the exception of renting objects with low cost) and the right to use the leased asset and the obligation to pay lease payments. The specified model can not be used in two cases: the lease term is recognized as short (does not exceed 12 months and the lease does not grant the tenant the right (option) to purchase the leased object); the cost of the lease is low. In this case, lease payments are recognized as expenses evenly or using a different systematic basis for charging, that is, the tenant does not recognize any assets in the form of the rights to use the objects of the lease.

IFRS 16 does not set any quantitative limit on the low cost of the lease object and allows the lessee to independently resolve this issue. However, one should pay attention to the following rules of the standard: if the tenant