

this direction involves the use of cloud services. The idea of the cloud is to provide ubiquitous on-demand network access to a common pool of computing resources (for example, data networks, servers, storage devices, applications and services) from any device (computer, tablet, smartphone, etc.) regardless of the location of the user with minimal costs. The newest online services provide assistance not only in the work on calculating income, expenses and other financial transactions, but also in analyzing the available data. The use of such services allows you to protect corporate data from possible unlawful actions, since the data is securely encrypted.

Thus, the modern accounting system becomes an effective element of the organization's management system, and is aimed at improving the efficiency and analyticity of the initial information necessary for interested users to make timely management decisions.

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CREATIVE ACCOUNTING – MYTH OR REALITY?

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The current stage of development of accounting is associated with the constant complication of the rules for the formation of accounting indicators of the economic entity (recognition and evaluation of accounting objects,

reflection of the facts of economic life, etc.) and the formation of financial statements based on them. The reason for this, as a rule, are the conditions of the business and the pace of its development. However, the legal and regulatory framework of accounting does not always cover all areas of certain business processes. Thus, an accountant of an economic entity can interpret certain rules in the right aspect and to apply in practice exactly the approach to the formation of financial information, which will present it in the desired form, while not violating the law. Accounting and financial information generated in this way must necessarily satisfy all the qualitative characteristics - relevance, credibility, materiality, etc.

Some foreign authors [5-10] consider this situation as a foundation for the emergence and further development of the so-called «creative accounting». Domestic authors, such as Sokolov N. A., Ustinova Ya. I., Shaposhnikov A. A. [2, 3, 4] also consider questions of the «existence» of creative accounting. Thus, according to Ustinova, Ya. I. [14], the importance of aspects of creative accounting is «sufficiently significant to recognize the need for creative accounting and to fix the possibility of its application at the normative level».

According to V. D. Belov, «a scientifically trained accountant is ... an artist, completely free in his creative activity» (1893) [1]. A creative approach to the formation of accounting and reporting information on the activities of an economic entity is defined by many authors as creative accounting.

In our opinion, the creative component of the profession of an accountant is reflected in the formation of his professional judgment, while respecting professional ethics.

It should be noted that among the scientists involved in the issue of creative accounting there is no unequivocal opinion on what it is, whether it is necessary in providing users with accounting information, what its tools are and the consequences of its application.

So, Metcalf L. [11] notes that «Creative accounting can be considered synonymous with deceptive, misleading accounting ...». The authors Simpson J., Weiner E. [12] under the creative account understand the use of «loopholes» in accounting standards in order to embellish the real financial condition of an economic entity. Naser K. [13] defines the accounting type in question as the process of manipulating accounting data.

Thus, having studied the works of foreign and domestic accounting in the field of accounting, it seems to us that in the presence of variability, subjectivity, and uncertainty in the legal regulation of accounting, the variability of the economic environment in which an economic entity operates, creative accounting is entitled to existence, however, this should ensure the ac-

curacy of the generated accounting information and unconditional adherence to the norms of professional ethics.

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