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artificial intelligence and robotic innovation grow, so do opportunities for the financial and accounting sector.

Today, when using intelligent technologies, whether online or via mobile devices, artificial intelligence, opportunities and benefits seem limitless.

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CLASSIFICATION OF HUMAN CAPITAL IN TERMS OF ACCOUNTING

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Human capital is today the most important productive and social factor of development, which is inextricably linked with a person, his intellect, is formed through investments in improving the intellectual level, technological, scientific and information equipment of labor, the level and quality of life of the population, including upbringing, education, health, entrepreneurial ability, information support, as well as in science and culture. At the same time, individual elements of human capital, which is a factor that increases or decreases the value of an organization, are not evaluated. In addition, in the transition from physical labor to intellectual labor, other approaches to its assessment are required. The organization's ability to ensure a stable market position is determined primarily by the quality of its human capital, which must not only be formed, but also regularly evaluated, maintained and developed in accordance with the organization's strategic goals. In this regard, the improvement of the research system by supplementing it with the methodology of accounting for human capital of organizations is of particular relevance.

In the economic literature there are many approaches to the definition of the concept of "human capital".

“Human capital is a natural and acquired potential formed by a person as a result of development, not contradicting his inner desires and capabilities, the cumulative amount of accumulated knowledge, abilities, skills, experience, skills, motivations and health, the use of which in the course of labor provides his income to the owner, business entity and society as a whole.” The basis for managing any kind of human capital and at any level should be a scientifically based system of parameters and indicators for its assessment.

The process of formation and development of human capital is influenced by many factors in various proportions and directions. Depending on this, human capital can accumulate and increase throughout life, remain at a certain level or worsen, until the complete disappearance of many acquired components [1].

Human capital is, first of all, a set of components, on the one hand, independent and independent, and, on the other hand, interconnected.

In recent years, it has become a universal opinion that the effectiveness of the development of economically modern states to a large extent depends on how much money it invests in its people. Without this, it is impossible to ensure its ongoing development. Thus, in the United States, according to some estimates, the share of investments in human capital is more than 15% of GDP, which exceeds the “net” gross private capital investment in factories, equipment and storage facilities. And even if special studies on this issue have not been carried out, it can be assumed with a high degree of certainty that one of the most important indicators of the level of investment in human capital in the world is positively associated with the highest levels of economic development in the world [2].

The expected return on investment in human capital includes a higher level of earnings, greater satisfaction from a chosen job throughout life, as well as a higher rating of non-market activities.

The profitability of human capital is calculated by assigning income from it to its value. This indicator is called the "rate of return." The rate of return, according to neoclassical economists, performs the same functions that, in relation to physical capital, performs the rate of return, namely, it measures the degree of efficiency of human investments and implements their distribution.

On the basis of and in the development of research by foreign and domestic scientists, studies were analyzed regarding the improvement of the accounting system for the current expenditures of investments in human capital (Table 1).

Table 1 - a systematization of the views of the authors on the order of display of human capital in accounting

No.	Author	The essence of the proposals
1	Golovay N. [3]	It offers: -divide current staff costs (salaries) and staff costs that (planned) in the future should help the organization receive certain economic benefits (training employees, attracting leading specialists to improve the quality of staff); -investments in the development and enhancement of professional qualities of personnel should be regarded as an asset -improve the chart of accounts in accounting for investments in improving the quality of personnel in domestic organizations
2	Korob A.N. [4]	It offers approaches to accounting for human capital: - as a component of intellectual capital (provides for the creation of a fund for changing the value of human capital due to operating income:Debit of the account “Operating income and expenses”Credit account "Human capital"); - as a set of expenses for its creation (human capital is shown in the liability balance sheet as part of liabilities, the book value of which is determined on the basis of wages. Using retained earnings, create the fund “Financial liabilities for contributions to human capital”, from which human development will be financed organization capital:Debit of retained earningsCredit account "Financial obligations for contributions to human capital"); - as an element of value added (displayed as an intangible asset, amortized and displayed in the asset balance)
3	Korolyuk N.M.[5]	It offers:

		<ul style="list-style-type: none"> - display human capital on the off-balance sheet account “Human capital” on the corresponding sub-accounts: “Human capital of administrative personnel”; “Human capital of production personnel”; “The human capital of other workers; - to evaluate, use the costly method: the amount of accumulated expenses for maintenance and advanced training multiplied by the experience factor; - in reporting, display as part of internal reporting: “Report on human capital”, which should contain three sections: expenses for the maintenance of personnel; expenses for staff education; experience factor
4	Kulikov A.A. [6]	<ol style="list-style-type: none"> 1. Classifies the costs of employees in the context of their acquisition, retention, development, retirement. 2. The costs of the acquisition and development of employees are proposed to be displayed on the account “Investments in human resources”. 3. Offers options for accounting for investments in human assets: <ul style="list-style-type: none"> - capitalize, and take resources into account as an asset of the organization; - display as expenses of the current period; - Capitalize the costs of acquisition and development, and display the costs of maintenance and disposal as current expenses of the organization; - to take into account in the form of an integral part of the business reputation of the organization. 4. In the financial statements display: <ul style="list-style-type: none"> - in the Balance sheet (article “Investing in Human Resources”); - in the Profit and Loss Statement (as part of expenses for ordinary activities), in the Notes to the financial statements (as an integral part of current expenses); - in the balance sheet (article “Goodwill”), in the Notes to the financial statements (as an integral part of goodwill)
5	Legenchuk S. [7]	He proposes to amend the Chart of Accounts regarding the display on the off-balance sheet account “Non-property intellectual assets” in the sub-account “Human assets”
6	Lesnevskaya N.A. [8]	It refers to long-term use resources and suggests using the synthetic account “Investments for the reconstruction of human capital” (meets Section 1 of the Balance Sheet “Non-Current Assets”). The formation of such expenses occurs through the capitalization of current assets, and their write-off or reimbursement leads to a recapitalization procedure. To this account offers to open the following sub-accounts: “Expenses for training, retraining and advanced training of personnel”; “Employee benefits paid upon termination of employment”; “Social payments made during labor activity”
7	Maydanevich P.N., Kolosyuk A.A. [9]	<p>Offer:</p> <ul style="list-style-type: none"> - develop and introduce into the order on the accounting policy of the organization provisions relating to the accounting of the intellectual potential of the organization and human capital as its component; - develop a working chart of accounts and a procedure for displaying typical business transactions; - develop a document to account for the intellectual potential of the organization and human capital as its component;

		-develop an algorithm for determining the value of the human capital of an organization; -develop reporting forms for accounting for human capital of the organization
8	Medvedev M. Yu. [10]	It suggests that the accounting of workers be organized like the accounting of other tools: - Debit of the “Employees” account; Credit of the account “Payroll calculations” - displays the employee’s purchase; - Debit of the account "Work in progress" Credit of the account "Depreciation of the employee" - displays the use of the employee in production
9	Osmyatchenko L.M.[11]	Highlights the following areas of improvement: -making proposals at the state level regarding the regulatory framework of this category as an element of intellectual capital; -development of general recommendations for organizations regarding the internal situation on accounting and control in the structure of intellectual capital; -development of methods for assessing the value of the intellectual capital of an organization, taking into account the characteristics of the business; -formation of the methodological and organizational principles of accounting to carry out on the basis of a certain classification of intellectual capital as an object of accounting
10	Henriksen E.S., Van Breda M.F. [12]	It is proposed to display investments in personnel development as a part of intangible assets of organizations

Currently, several approaches have developed, among which human resources are proposed to be recognized as expenses of the current period, as an obligation, an asset, a separate type of intangible asset, to be considered as an integral part of the organization’s business reputation.

Currently, proposals are also being made on the accounting of human capital as one of the types of fixed assets of the organization. At the same time, the researchers propose to amortize and include the cost of the created product in the cost of the formation and development of human capital, and display the costs of human capital development in the context of the following stages: career guidance, search, hiring, staff adaptation, accumulation of growth potential, achievement of professionalism, study and improvement qualifications, capitalization of knowledge as a result of advanced training, reduction and “moral aging” of professionalism. However, such a calculation technique is rather laborious and cannot be used at all organizations without exception [13].

In addition, it is proposed to take into account all investments in human capital according to the chronological model of expenses, which provides for the use of the usual accounting procedure for fixed assets, modified for the characteristics of human capital. At the same time, the authors suggest using accounts to display costs in the following areas: “Recruitment and selection of personnel”, “Introduction to the position”, “Primary studies”, “Study during work” and others, and displaying investments in staff training on the account “Net” investment in human capital. The vast majority of Ukrainian researchers propose to display human capital on off-balance accounts. This can be commented as follows.

Human capital in all respects cannot be attributed to the property of the organization. For countries affected by the Anglo-American influence, the possibilities of balance sheet accounting are

much wider, as stipulated by IFRS, according to which assets are resources controlled by the organization as a result of past events, from which the organization expects future economic benefits.

The display in accounting of objects that belong to or do not belong to him on the basis of property rights depends solely on the accepted accounting methodology. In Anglo-American countries, accounting records the entire capital of the organization and the sources of its formation, in post-socialist countries - the property (property) of the organization and the sources of its formation [3]. According to S.F. Legenchuk, the main difference from the generally accepted approach to objects that are displayed on off-balance accounts (off-balance accounts are intended to account for the presence and movement of property and sources of its formation that do not belong to this organization, but there is a certain time at its disposal or on its preservation) it will be that, given the intellectual assets that do not belong to the organization on the basis of property (non-moral intellectual assets), we display not "strangers" (owned by others Goma person) assets, and those on the right of property does not belong "to anyone" (there is a distribution of property rights), but to exercise control over them [7].

However, this approach to the recognition of human resources as an organization's asset is controversial among economists. One of the stumbling blocks is the problem of objective confirmation of the expected economic benefits from human resources, presented in the form of an asset.

The perception of assets as sources of potential economic benefits is characteristic of many foreign authors. One of the first to define assets in terms of future economic benefits was in 1929. Professor of Stanford University J. Canning. In his opinion, assets are "any future service, expressed in money or converted into money, ... a right that lawfully and fairly guarantees income to a certain person or group of persons" [14]. Scientists B. Needles, H. Anderson, and D. Condwell use the following definition: "Assets - potential income arising from the use by this legal entity of acquired or controlled values that came to the organization as a result of previous transactions or those events that occurred earlier" [15].

IAS 38, Intangible Assets, states that an organization may have a qualified team and be able to identify additional staff skills that will lead to future economic benefits. However, the organization's personnel cannot be defined as an intangible asset because it does not meet the relevant recognition criteria. In particular, how to determine the economic benefits derived from staff qualifications [13].

When displaying human resources as an intangible asset, the depreciation problem arises, i.e. the systematic distribution of the value of an intangible asset over its useful life. How to determine the useful life of human resources?

Economists A.I. Dobrynin, S.A. Dyatlov, E.D. Tsyrenova was proposed to display human resources in intangible assets in the amount of the total cost for the entire period of use in accounting, and to determine the annual depreciation amount based on the annual value of employees' wages, including social insurance payments [16].

They propose to take into account human resources in the constituent agreements of organizations and agree on the terms and conditions of investing in human resources, the amount of wages, which can be considered as a standard for depreciation of human capital, when concluding collective agreements and individual contracts.

Human capital lends itself to "wear and tear", since performance may decline, knowledge become obsolete. But the process of "wear" cannot be proportional in time to be the same for different individuals, which requires additional procedures for assessing the level of qualification, updating knowledge. At the same time, human capital may require a certain revaluation as a result of the improvement of professional knowledge, advanced training, and the growth of wages.

The organization invests in human resources, expects to receive returns from them. This is especially true for certain areas of activity (audit and consulting, modeling business, advocacy, professional sports), where a person plays a significant role in the activities of organizations. Sports

clubs buy and sell rights to specific athletes, and the costs of acquiring only one player are determined in millions of dollars.

Currently, the idea of recognizing human capital as an asset of an organization seems utopian. Among the most significant arguments against the recognition of human capital as an asset, as a rule, is the impossibility of monitoring the benefits of its use. Under such control is understood the ownership of the use of economic resources or ownership of them [13].

Opponents of the concept of accounting for human resources believe that since the organization does not have the right to own a person, then human resources should not be displayed in the accounting and balance sheet as an asset. The same position is held by Russian economists. For example, O.A. Ageeva notes that human resources, which are estimated by the cost of training or by measuring the added value created by them, cannot be included in the assets of organizations, since "people are free, there is no control over these resources" [17].

However, in international accounting practice, in determining the existence of an asset, ownership is not paramount. Most assets are under the economic control of the organization when asset management is carried out not on the basis of legal ownership, but from the position of ownership of the economic benefits received. According to J. Canning, the main criterion in determining whether a given asset is an asset or not is more economic in nature than legal [14].

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ВНУТРЕННИЙ АУДИТ И ПЕРСПЕКТИВЫ ЕГО РАЗВИТИЯ

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В организации служба внутреннего аудита представляет собой систему независимой проверки над соблюдением установленного порядка ведения учета и внутреннего контроля. Это комплекс проверок, целью которых является не столько выявление нарушений в бухгалтерской или другой сфере, сколько составление максимально полной картины хозяйственной деятельности предприятия, выявление плюсов и минусов текущей политики компании, фактических ошибок, допущенных на всех уровнях, от производственных цехов до финансово-бухгалтерских и других административных отделов. Цель внутреннего аудита — составление четких и конкретных рекомендаций для руководства компании о том, как улучшить деятельность фирмы, снизить риски, уменьшить количество производственного брака или качества изготавливаемой продукции за счет более рационального использования собственных ресурсов [1, С.27]. Также внутренний аудит позволяет подготовиться к проведению внешнего аудита и других проверок со стороны различных контролирующих органов, особенно в области бухгалтерии, так как результатом внутренних проверок, при качественном их проведении, неизбежно становится упорядочивание отчетности.

В зависимости от специфики организации внутренний аудит можно разделить на финансовый аудит; аудит качества; операционный аудит. Финансовый аудит осуществляет проверки активов, обязательств, капитала и финансовой отчетности и сопровождающиеся обычно полной или частичной (избирательной) инвентаризацией, например инвентаризацией технических изделий, содержащих драгметаллы. Финансовый аудит бывает плановый и внеплановый.

Аудит качества — это проверка сотрудников, в том числе руководящих, на соответствие занимаемым должностям, контроль их эффективности и целесообразности принятых решений, а также общая проверка предприятия (по каждому отделу или в целом) на соблюдение требований законов, внутренних нормативных актов, правил техники безопасности, дресс-кода (если он есть). Аудит качества занимается в том числе и проверкой рисков, которые может нести предприятие, и разработкой системы управления рисками с целью их нивелирования.

Операционный аудит включает в себя контроль различных процессов — от технологических (соблюдение рабочими процесса в точности, работа по улучшению техпроцесса, например, по его упрощению с сохранением качества продукции, что экономит время и деньги) до правовых, социальных и специальных. Специальный аудит может быть назначен для выявления проблем в конкретной ситуации, например, при внутреннем конфликте, неэффективности работы определенного участка и/или системы.

Анализируя полученные данные, внутренние аудиторы составляют рекомендации для топ-менеджмента, а в отдельных случаях могут заниматься разработками проектов, направленных на коренное улучшение способов хозяйствования. Аудитор может заниматься проектом реорганизации предприятия или одного/нескольких его подразделений для увеличения эффективности, просчитывать пути модернизации предприятия в

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