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ABOUT IMPROVEMENT OF THE CONCEPTUAL APPARATUS OF DERIVATIVES IN THE ASPECT OF ACCOUNTING

The importance of financial information for a company is an important element of its integrity, financial autonomy, as well as recognition of its entrepreneurial freedom and sovereignty of economic decisions made. Taking into account the importance of the financial report, the international business community has identified principles for the preparation and presentation of this information, which are mandatory for all participants in the financial activities of the company: relevance, reliability, comprehensibility, materiality, truthful presentation, completeness, transparency. However, due to the increasing role of risk and uncertainty at the present time, business participants are forced to resort to new ways of doing entrepreneurial activity, performing managerial corporate operations, which, on the one hand, should be financially legitimate, and on the other hand, be a management cunning and ingenuity with a positive financial result. That is why interest in derivative financial instruments has increased. There is a contradiction, namely: in the conditions of economic instability, enterprises and participants in economic activity, in order to minimize financial risks, use derivative financial instruments to hedge the assets of the organization, thus acquiring the most risky asset. After all, derivative financial instruments are themselves recognized as the most risky instruments. However, existing accounting practices in the area of derivatives do not meet the growing needs of the business for corporate control and management and financial accounting. Leading a discussion about the accounting of derivatives is not new. Many authors are engaged in developments in accounting for derivatives, such as: Zhitlukhina O.G., Astakhova Yu.A., Tarasova Yu.A., and others. But despite this, and also due to the observed growth in enterprise risk management and the increasing interest in derivatives by company management, this article discusses an important controversial aspect of the recognition of derivatives as financial accounting entities. The work is devoted to improving the definition of derivatives in the aspect of accounting, recognition of their transactions. An analysis of existing developments was also carried out and on the basis of this, the author's definition was proposed.

Keywords: derivative financial instruments, futures, options, contract, risk management, uncertainty, financial statements.

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