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ACCOUNTING AS A TOOL AGREEMENT OF INTERESTS OF THE STATE AND ECONOMIC ENTITIES

An enterprise, regardless of its industry affiliation, form of ownership, size, or profile, is a structural unit of the country's economy that fulfills public needs by creating goods and providing services. Macroeconomic processes in all spheres of public life in the country and the world depend on the functioning of the enterprise at the micro level. In this regard, the study of the

economy of the enterprise is necessary for planning and organizing the effective activities of the company in conditions of limited resources and making rational economic decisions on the principles of differentiation, continuity, flexibility, integration and informatization. In turn, the management of the enterprise cannot be carried out without solving financial problems of controlling the feasibility of conducting business operations, the volume, structure and movement of property, the use of material, financial and labor resources aimed at achieving the main goal of the enterprise — maximizing profit with optimal use of capacities and minimize costs. The collection, fixing, generalization and analysis of data on the size and structure of income and expenses, the results of economic activity, financial stability is carried out by accounting, using specific techniques and methods of processing information, based on knowledge of the processes of functioning and development of the company. Proper accounting is the basis of a successful organization in a modern economy. This article discusses the role of accounting in the interaction of an enterprise with the state and other counterparties within the framework of the economic and legal sphere.

Keywords: accounting, control, information, state, tax accounting.

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