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**A SYSTEM OF ACCOUNTING SUPPORT FOR SMALL ENTERPRISES IN THE
FIELD OF CREATIVE INDUSTRIES FORMATION**

The scientific and methodological foundations for the formation of a system of accounting support for small enterprises of creative industries have been developed in the work. This study confirmed that the vast majority of the subjects of the creative industries belong to micro or small businesses. The development of this type of business requires funds from external sources in the form of attracting financing from private investors, banks and special funds, which are directly proportional to the investment attractiveness of the organization. The formation of an accounting system for small enterprises in the field of creative industries is the basis for increasing investment attractiveness and simplifying accounting by an organization.

The article develops the definition of «small enterprises in the field of creative industries». The assessment of the current simplified accounting methods is given, problems in their management are identified and recommendations on the use of creative industries by small enterprises are given. The necessity of reviewing existing and developing new simplified accounting methods, which will become the basis for accounting for small enterprises of creative industries to increase their investment attractiveness, is substantiated.

The purpose of the study is to develop scientific and methodological foundations for the formation of a system of accounting support for small enterprises of creative industries. To achieve this goal, the following tasks are formulated: to study the existing definitions of small enterprises and introduce the definition of «small enterprise in the field of creative industries», identify the problems of the accounting system at small enterprises in the field of creative industries and propose ways to solve them.

Keywords: simplified accounting system, small businesses, small business, micro-enterprise, creative industries.

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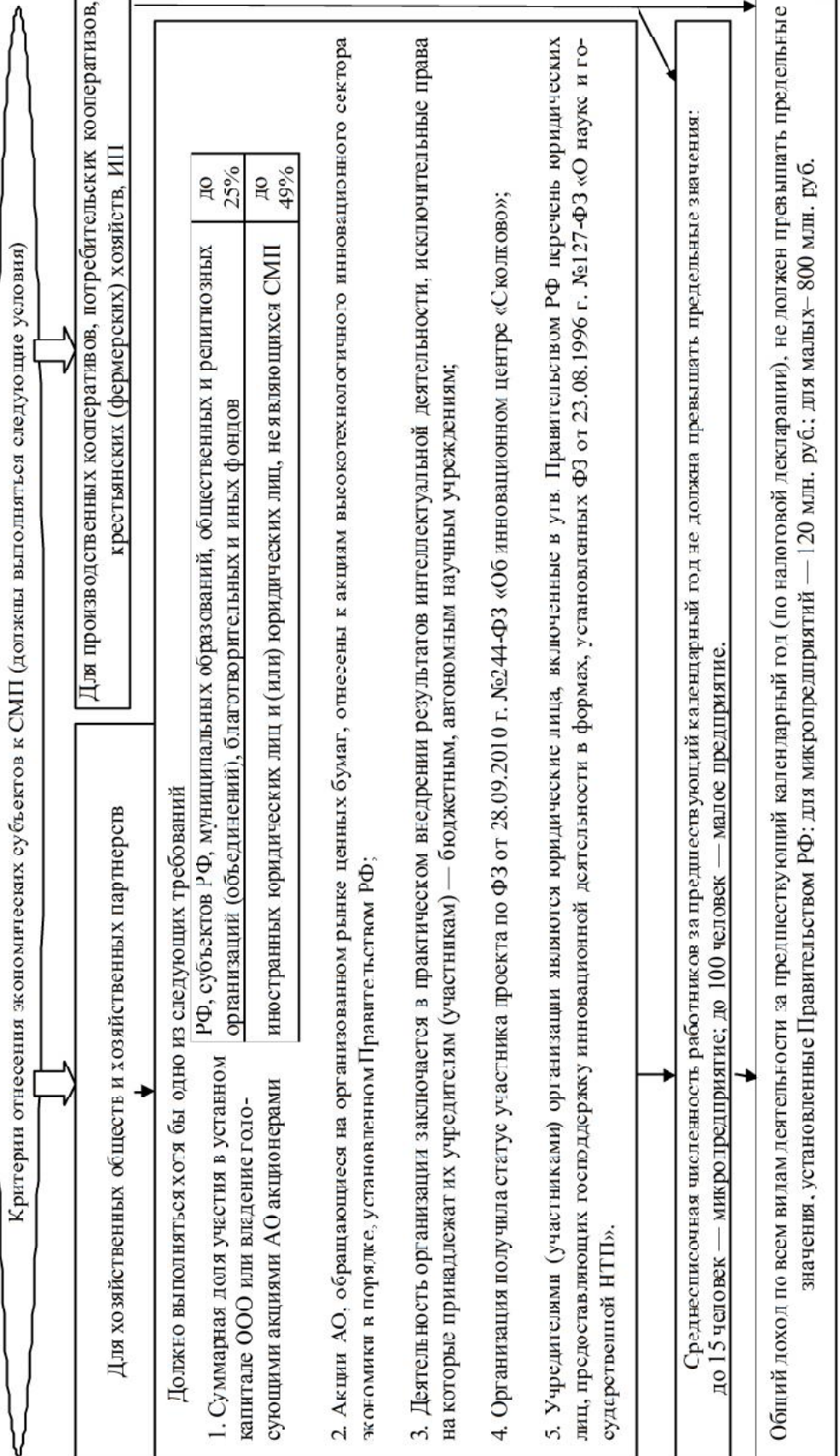
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