

**Підсекція «Організаційні та методичні аспекти
бухгалтерського обліку і аудиту інноваційної діяльності
підприємств України»**

UDC 657.286.9

**PROBLEMS OF THE DISPLAY ELECTRONIC MONEY IN THE ACCOUNTING
SYSTEM**

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In Ukraine, is gaining momentum systems that provide payments through electronic money. That shows the development of the information society, the growth rate of online trading that caused the emergence of new opportunities for business - to pay for goods, works and services rendered electronic money.

Given this current study is aimed at establishing methods of displaying electronic money in accounting through the disclosure of their economic nature. The definition of "electronic money" in the domestic financial practice contained in the decree NBU № 481 "Regulations on electronic money", according to which the latter "a unit of value that is stored on an electronic device is accepted as means of payment other, except for the issuer persons is the money obligations of the issuer". Today Ukrainian can sell and buy goods, transfer funds via such systems as WebMoney, "Yandex", RBK money, E-Gold, LiqPay, Z-Payment, Paypal, Liberty Reserve , QJWI etc. However, for the use of enterprises having some problems.

To account for electronic money now supplemented chart of accounts provides a separate sub-account 335 "Electronic money denominated in national currency" in the account 33 "Other costs" If we consider electronic money as a means of payment, in this case, due account should be used 335.

If electronic money is an asset in the form of receivables, then such means of payment should be accounted for on account 377 "Settlements with other debtors". With direct purchasing goods card using electronic money used sub 372, and the use of sub 335 significantly limited, as according to the instructions on the application of chart of accounts accounts 30, 31, 33 do not correspond with the accounts of class 2, through 33 not corresponds with a score of 64 to display or VAT taxes.

Subjects who carry out transactions with electronic money (electronic money operator, agents, traders and users) have the right to carry out only the rules agreed with the National Bank. At the same time the National Bank did not harmonize rules for the use of electronic money above mentioned payment systems.

For further successful development of electronic money in Ukraine is important:

1. The use of balanced legal regulation of the revolution, aimed, on the one hand, to support their development, and to prevent their use for the purpose of evasion from the taxation and control.
2. Overcoming some difficulties with situativ - ing the redistribution of market actors and spheres of control of duplication between controllers. For example, reducing to a reasonable threshold of entrance in the "third division" of banks, Ukraine would satisfy the demand of market niches for those products which, although they are in the sphere of regulation of the Central Bank, but it's hard to be born big banks of the second division.

And this, in addition to electronic money, and servants to receive small payments and disbursements, and the matter of program-technical complexes of self-service terminals, and more.

So, from the above it can be concluded that further study of this issue on accounting for transactions with electronic money estimated at public methodological advice, which should clearly regulate the use of the payment instrument - as electronic money.