

SPECIAL FEATURES OF DISCLOSING AND REPRESENTATION OF THE INFORMATION ON FINANCIAL INVESTMENTS IN THE INDIVIDUAL ACCOUNTING REPORTING

L.A. Yakovenko

The following article describes the results of research of relevant problems of the disclosure of the financial assets in the Balance-Sheet (Form 1) and Income Statement (Form 2). According to the analysis of content of these forms and the actual figures of a certain enterprise, possibilities of more detailed presentation of financial assets in the Balance-Sheet and operational incomes and costs in the Income Statement are suggested. The adequacy of the indicators, which describe the financial assets in Financial Statement, is evaluated, and the author's comments to their content are given.