

Modern State of Regulatory and Legal Provision of Expenses Accounting of Enterprise Activity Marketing

O. Lukan, Postgraduate Student State Higher Educational Institution

«Vasyl Stefanyk Precarpathian National University»

omlukan@gmail.com

Research Methodology: Based on systemic approach, the modern state of regulatory and legal support of expenses accounting of enterprise activity marketing is researched. By means of analytical method, the characteristics of the regulatory and legal acts in relation to regulation of accounting and marketing expenses formation at the enterprise are made.

Results: Effective legislation that regulates formation and expenses accounting of marketing activity is systemized and structured. The analysis of legal provision of accounting marketing expenses provision is made, positive and negative aspects are revealed.

Novelty: We have grouped the regulatory and legal acts that regulate accounting of marketing activities expenses according to their legal effectiveness. The main legal faults of marketing expenses accounting were offered and the ways of improvement of regulatory and legal provision of marketing expenses accounting were found.

Practical significance: Consideration of positive aspects of the proposed improvement of regulatory and legal provision will enable a clear determination of expenses regarding the elements of marketing complex: product, price, communications, sale, as well as improvement of bookkeeping accounting of marketing activity expenses through its accumulation on one financial account and optimization of overall management of the enterprise marketing.