

ACCOUNTING, TAXES,
ANALYSIS AND AUDIT
IN MODERN ORGANIZATIONS

ACCOUNTING, TAXES,
ANALYSIS AND AUDIT
IN MODERN ORGANIZATIONS

Scientific monograph edited by
Adam Bujak, Olga Szolno

Lublin 2020

Reviewers:

*D.Sc. (Econ.), Prof. Lyudmyla Chyzhevska, D.Sc. (Econ.), Prof. Sergii Legenchuk
Ph.D., Assoc. prof. Olga Lugova, Ph.D., Assoc. prof. Yulia Manachynska
D.Sc. (Econ.), Prof. Andriy Pylypenko, Ph.D., Asst. prof. Olga Szotno
Senior teacher Lyazzat Temirbekova, Ph.D., Assoc. prof. Olena Tyvonchuk
D.Sc. (Econ.), Prof. Lidia Voloshchuk, D.Sc. (Econ.), Prof. Igor Yaremko*

Technical supervision and typesetting

Adam Bujak, Olga Szotno

Cover design

Agnieszka Gawryszuk

Proofreading

Agata Bylina

© Copyright by Wydział Ekonomiczny
Uniwersytetu Marii Curie-Skłodowskiej w Lublinie,
Lublin 2020

ISBN 978-83-65046-14-7

Faculty of Economics
Maria Curie-Skłodowska University in Lublin
pl. Marii Curie-Skłodowskiej 5
20-031 Lublin
Poland

Printed by „Elpil”, ul. Artyleryjska 11, 08-110 Siedlce, Poland

CONTENTS

Preface	6
Adam Bujak, Olga Szolno: The limitations of financial accounting in Poland in respect of human resources	7
Liubov Shatskova, Mykyta Lazeev: Features of documentary and account- ing support for participation of land management enterprises in tenders	20
Sergii Legenchuk, Viktoriia Ocheredko: Internally generated intangible as- sets: recognition criteria and ways of accounting improvement	42
Zuzanna Mlynarska, Anna Nizio: Changes as a result of technological ad- vancement in the accounting industry	62
Olga Szolno, Adam Bujak: The efficiency measurement system as a part of the internal audit in a Polish budgetary unit	73
Anatoliy Zagorodniy, Volodymyr Voskalo, Tetiana Stryzhka, Sofiia Vovkiv: Assessment of the impact of accounting policy on business ex- penditure and financial performance of an enterprise	89
Olesia Miklukha, Alina Sytnikova: Research on relevant issues of analysis of financial reporting in healthcare establishments	109
Maryna Dubinina, Mariia Telovata, Olena Trum, Tatiana Tkachenko: Audit: method of assessing the effectiveness of social responsibility of agrarian enterprises	127