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## **APPLICATION OF ACCOUNTING AND REPORTING IN THE FINANCIAL PLANNING ENTERPRISE**

Each enterprise manages three streams of financial information: legal, planned and actual. Financial information that is the product of the labor of the top management of the each enterprise formed the basis of the idea of rational financial management.

The origins of financial information determined by the nature of the two-level accounting: manufacturing - reflecting the movement of trade stream and financial flows - which reflects the movement of financial stream. The integration of these streams of information, presented in a form of financial reporting, is the key to meet the most important requirements imposed on financial information by different users.

Financial planning is a component management of financial recourse, process evaluation cash requirements at all stages of financial and economic activity, and to determined the optimal structure of sources formatting of financial recourse.

In order to control actual revenues financial resources and their use them necessary operational financial planning, which includes the preparation and execution of a payment calendar, cash plan and calculation needs short of raising funds or their effective short-term accommodation.

Primarily composition financial plan is based on the accounting and reporting data for previous periods. To do this constantly investigated and analyzed such indicators as the status and trends the change number and value of property, capital, current funds, and their movements during the relevant period, the degree of turnover and cash-flow, dynamics of costs and revenues of the enterprise for several prior periods.

It is also necessary to focus on the financial statements is annual, quarterly, monthly, but the latter two types of reporting by these terms reveal the most authentic state and movement of property assets of the enterprise and the circulation of money in it, because the trend is highlighted tendency a indicators activities of the enterprise for different periods.

Parallel process of doing financial planning of the enterprise accompanied by consideration of its financial needs that is through financial planning authentic and more clearly defined cash requirements, in future and keeping effective and targeted use.

Financial needs of the enterprise are evaluated methods such as percent of trade method, the method of balance cash flows, the accounting for current funds.

Along with the methods of determining the financial needs of the enterprise for the conduct of financial planning based accounting and reporting used planning methods. These methods allow calculating in advance the amount of necessary financial resources through operational decisions regarding their receipt and use and primarily relate directly to the operating activities of the enterprise. A planning methods - a concrete means and methods of calculation indicators. When planning financial indicators can be used the following methods: regulatory; settlement and analytical; balance; method of optimizing planning decisions; methods of economic-mathematical modeling.

Consequently, financial planning of the enterprise on the basis of accounting and the reporting data of past and current periods is a part of management financial recourse, the basis for calculating the cash requirements at all stages of the enterprise. Also, due to financial planning determined the optimal structure of the sources of financial resources, the opportunity to raise property and assets, the improvement of the financial situation of the enterprise, is made use of funds and assets optimizes their current. In the future conduct of financial planning at the enterprise promotes the involvement of necessary financial resources through a preliminary account of their uses of the process to maintain continuity of core activities the enterprise.

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