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EMERGENCY CONSEQUENCES INFORMATION DISCLOSURE IN THE ACCOUNTING SYSTEM

Abstract. Nowadays accounting statements is one of the most dynamic accounting method elements. First and foremost it is related to the correspondence of its subject-matter to the demands of different users willing to know economic conditions in reality changing rapidly. Thus, applying methods of economic analysis on the basis of accounting data it is possible to calculate a range of figures giving an opportunity to estimate both financial condition and economic potential of the enterprise in the future and the past. That is why to calculate such figures in the copes of accounting there should be information about emergency consequences cases affecting the production processes, product cost and further the enterprise's financial results. This condition will allow estimate their influence on the financial figures and economic potential of the enterprise. The directions of financial statement's expanding in content and form are articulated. Financial statement is improved in order to reflect information about emergency consequences through expanding factors in already existing chapters (as a part of other costs) and formation of the new chapter V «External and internal risks environmental impact» containing information about separation of emergency consequences from activity costs. Fragments of notes to the annual financial statement are developed giving an opportunity to estimate the impact of emergency consequences on noncurrent and current assets and the production process. Building specific information for internal use about emergency consequences is performed on the basis of justified directions of internal reporting formation and development of ways and mechanisms of their factors formation. It allowed to increase quality of information space of business activity management in emergency conditions. The use of suggestions in practice contributed to increasing the information space quality in users' decision-making and developing a complex of measures to prevent and address the emergency consequences. In its turn analytical measures calculated on the basis of their facts will take into account a number of factors allowing to fully estimate the financial condition and economic potential.

Keywords: accounting, accounting statement, financial statement, internal statement, emergency consequences, loss, property, obligations.

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РОЗКРИТТЯ ІНФОРМАЦІЇ ПРО НАСЛІДКИ НАДЗВИЧАЙНИХ СИТУАЦІЙ У СИСТЕМІ БУХГАЛТЕРСЬКОГО ОБЛІКУ

Анотація. На сьогодні бухгалтерська звітність є одним з найбільш динамічних елементів методу обліку. Перш за все, це пов'язано з відповідністю його предмету вимогам різних користувачів, які бажають дізнатися, що економічні умови в реальності швидко змінюються. Тому, застосовуючи методи економічного аналізу на основі даних бухгалтерського обліку, можна розрахувати діапазон цифр, що дають можливість оцінити як фінансовий стан, так і економічний потенціал підприємства в майбутньому і минулому. Тому для обчислення таких цифр у справах бухгалтерського обліку повинна бути інформація про надзвичайні наслідки, що впливають на виробничі процеси, вартість продукції і фінансові результати підприємства. Ця умова дозволить оцінити їхній вплив на фінансові показники та економічний потенціал підприємства. Сформульовано напрями розширення фінансової звітності за змістом і формою. Фінансова звітність удосконалюється з метою відображення інформації про надзвичайні наслідки за рахунок розширення факторів у наявних главах (як частина інших витрат) і формування нової глави V «Зовнішні та внутрішні ризики впливу на навколишнє середовище», що містить інформацію про відокремлення надзвичайних наслідків від витрати на діяльність. Фрагменти приміток до річної фінансової звітності розроблено, що дає можливість оцінити вплив надзвичайних наслідків на оборотні та оборотні активи і виробничий процес. Побудова конкретної інформації для внутрішнього використання про надзвичайні наслідки здійснюється на основі обґрунтованих напрямів формування внутрішньої звітності та розроблення шляхів і механізмів формування їхніх факторів. Це дозволило підвищити якість інформаційного простору управління діловою діяльністю в надзвичайних умовах. Використання пропозицій на практиці сприяло підвищенню якості інформаційного простору при ухваленні рішень користувачами і розробленні комплексу заходів щодо запобігання надзвичайним наслідкам та їх ліквідації. У

свою чергу, аналітичні заходи, розраховані на основі їхніх фактів, ураховуватимуть низку факторів, що дозволяють повністю оцінити фінансовий стан та економічний потенціал.

Ключові слова: бухгалтерський облік, бухгалтерська звітність, фінансова звітність, внутрішня звітність, надзвичайні наслідки, збитки, майно, зобов'язання.

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РАСКРЫТИЕ ИНФОРМАЦИИ О ПОСЛЕДСТВИЯХ ЧРЕЗВЫЧАЙНЫХ СИТУАЦИЙ В СИСТЕМЕ БУХГАЛТЕРСКОГО УЧЕТА

Аннотация. На сегодня бухгалтерская отчетность является одним из наиболее динамичных элементов бухгалтерского учета. Прежде всего, это связано с соответствием его предмета требованиям различных пользователей, желающих узнать, что экономические условия в реальности быстро меняются.

Поэтому, применяя методы экономического анализа на основе данных бухгалтерского учета, можно рассчитать диапазон цифр, которые дают возможность оценить как финансовое состояние, так и экономический потенциал предприятия в будущем и прошлом. Построение конкретной информации для внутреннего использования о чрезвычайных последствиях осуществляется на основе обоснованных направлений формирования внутренней отчетности и разработки путей и механизмов формирования их факторов. Использование предложений на практике способствовало повышению качества информационного пространства при принятии решений пользователями и разработке комплекса мероприятий по предотвращению и ликвидации чрезвычайных последствий.

Ключевые слова: бухгалтерский учет, бухгалтерская отчетность, финансовая отчетность, внутренняя отчетность, чрезвычайные последствия, ущерб, имущество, обязательства.

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Introduction. Accounting statements is one of the main sources for decision making as regards to enterprise's economic activity both in common conditions of economic management and in emergencies. Nowadays accounting statements is one of the most dynamic accounting method elements. First and foremost it is related to the correspondence of its subject-matter to the demands of different users willing to know economic conditions in reality changing rapidly.

By means of information technologies within a couple of a lot of operations can be held. A quite interesting example is «Flash Crash» from the 6th of May 2010 when Dow Jones index within a couple of minutes decreased by 998.5 (8,2 %) and shares of many companies resulted in price falling. IShares Russell 1000 Value Index Fund shares the capital of which was 9,5 billion dollars, fell in price from 59 to 0,08 dollars. By the end of the trading day index grew up by 500 points and «Navinder Singh Sarao» is now being accused of this [5]. However the given example is quite disputable as regards to accounting statements but it clearly depicts the changes in nowadays economic realias.

Therefore, Kuzina R.V., soviet researcher of enterprise's corporate statement issues, considers globalization as the main accounting statements transformation factor and mentions: «Globalization processes taking place in the world economy, significantly affect the accounting development as an information system, broaden the circle of interested ones in enterprise's activity and diversify the sphere of their interests. It requires approaches transformation to make enterprise's corporate statement in changing economic environment. There exist a range of problems preventing statement information in its quality improvement» [2, p. 3]. Consequently, the statement system also should be transformed both in its shape and content.

Modern approaches in accounting statement formation do not reflect the emergency consequences and can distort information about economic reality. That is the necessity in its transformation both in shape and in content that will let the potential user make management decision taking into consideration the variety of factors. Financial reports will become a certain information product.

O.V. Ozeran makes an emphasis on financial reports as an information product and states: «According to the form and content financial reports corresponds to the notion «information product», as it pertains the qualities of the latter such as:

1) is the result of work and other information resource processing outcome; 2) is of multiple use nature; 3) loses its value when outdated; 4) certain users' needs orientation; 5) considers information «compiler-consumer» interaction conflict; 6) production difficulties and relative copying simplicity; 7) self-interest increases in connection with other resources» [3, p. 9].

However, this transformation should have certain limits in overfilling accounting statements with unnecessary information. Nowadays it is worth separating approaches to develop internal reporting taking into account emergency consequences and financial statement as external users' information source to define the emergency consequences influence on enterprise's condition and economic potential.

Analysis of the latest research. The problems of accounting statement formation were raised in the dissertations of the soviet scientists as a part of theoretical and methodological accounting statements development, in particular: the development of conceptual accounting statements in different economic realia and sophisticated economic concepts provision – S.F. Legenchuk, N.A. Ostapiuk — post-industrial economics; M.M. Shygun, L.V. Chyzhevska, G.G. Kireitcev, O.M. Petruk, V.M. Kostiuhenko — institutional economics; V.V. Ievdokymov, L.O. Grytsyhen — the theory of sustainable development; methodological statements development of enterprises' financial accounting in different national economics fields — N. L. Pravdiuk, M.N. Tkchenko; management report development — L.V. Napdovska, A.V. Shaikan, S.V. Glushko, N.O. Lohanova, M.A. Prodanchuk; accounting statement as an object and information source of enterprise's economic activity economic analysis — O.V. Oliinyk, O.M. Galenko, O.A. Zorina, T.M. Kowlchuk, I.D. Lazaryshyna.

The system of accounting statement as an object of dissertation investigation is studied by M.R. Luchko, T.E. Kucherenko, P.Ia. Homyn, A.V. Ozerian, O.V. Harlamov, R.V. Kuzina. As it

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concerns the foreign scholars, the accounting questions are investigated in the works of the following scholars: SI.V. Avarchev, N.G. Airapetova, R. Boll, S. John Gray, N.Iu. Druzhylovska, T.S. Izotova, V.F. Palii, D.O. Pankov, N.V. Parushyna, M.H.B. Perera, M.L. Piatov, O.V. Rozhnova, Ia.V. Sokolov, E.S. Handriksen, T.V. Fedorovych, O.M. Hrin, L.F. Shylova, L.Z. Shneidman etc.

The scientists have made an enormous impact on the accounting system development in Ukraine. However, they have not taken into consideration the emergency consequences cases as a financial accounting object affecting the financial figures of enterprise's economic activity.

The state of financial reporting in Ukraine. On condition that a user interested in statement has to make a corresponding decision about enterprise's activity or decision related to his part in it, accounting information must be analyzed.

Thus, applying methods of economic analysis on the basis of accounting data it is possible to calculate a range of figures giving an opportunity to estimate both financial condition and economic potential of the enterprise in the future and the past.

That is why to calculate such figures in the copes of accounting there should be information about emergency consequences cases affecting the production processes, product cost and further the enterprise's financial results. This condition will allow estimate their influence on the financial figures and economic potential of the enterprise.

In theory and practice of accounting there distinguish two main types of financial statement depending on the user that forms a request for its information such as: internal and external. O.V. Harlamova states that traditionally financial statement users are divided into internal and external. In practice, such division of users into groups corresponds to reality. Internal users have broad range of accession rights to any accounting data in any possible way and for any period of time.

Financial statement is not necessary to be the source of this data but mostly these both can be business and management accountings. That is why to understand the significance of International System of Financial Statement as a conceptual basis of financial statement it is important to recognize that external financial statement users with limited rights to access the enterprise's data are the prioritized users for the sake of which financial statement is made.

Financial statement should be made taking into account the external interests limited in rights to access the users' data having no claim for the other accounting data than that has been mentioned in the financial statement. Thus, the decision regarding external users with limited access rights giving, supporting and returning back resources are made on the basis of disclosed financial statement.

In it turn, users expectations are based on a supposition that accounting data, available for them corresponds to the certain, known and clear users' requirements, principles, rules and etc» [4, p. 27]. At the same time, while the internal reporting is being formed by the system of enterprise's management and is defined by the branch peculiarities, production characteristics, and organizational structure, external reporting is a strictly scheduled by the state and international organizations in enterprises' accounting regulations in different countries of the world aiming at taking place in the top list of international stock-markets. That is why these are not only state organs; but financial institutions and institutional investors that are affecting the structural and the content features of financial statement [7].

There exists an opinion among scientists that nowadays heavy financial statement regulations do not allow to highlight economic activity aspects non-defined by the index number given in the accounting forms. It is about the current system of its regulation preventing the emergency consequences cases to be revealed and their effect on the financial condition of the enterprise and its economic potential to be evaluated. Such an opinion is considered to be wrong, for instance International Accounting Statements offer to enlarge the index number of financial statement and also improve the structure of notes to the financial statement. It gives an opportunity to estimate different factors affecting the economic activity of the enterprise.

The financial reporting requirements. Besides, National Accounting Standards and Accounting Standards Regulations also presuppose a possibility of improving the financial

statement to harmonize them with International Financial Statements. According to National Accounting Standards 1 «General Requirements to financial statement» the following requirements to financial statement are considered: 1. Information provided in the financial statement should be clear to the users on the condition they have sufficient knowledge and are interested in acquiring this information; 2. Financial statement should contain only appropriate information affecting users in their making decision. It also gives an opportunity to estimate past, present and future events, confirm or correct evaluation given to them in the past; 3. Financial statement should reflect the truth. Information given in the financial statement is truthful if it contains no mistakes and confusions possible to affect the users decision making; 4. Financial statement should provide users with an opportunity to compare: financial statement of the enterprise in different periods; financial statement of different enterprises; 5. The comparability condition is to provide particular information of the previous period and to reveal information about accounting policy and its changes. The recognition and changes of enterprise's accounting policy are performed by the enterprise that defines it on the basis of the agreement between an owner(s) or an authorized body (public officer) according to foundation documents; 6. Financial statement of the enterprise is formed by keeping the following principles: independence, continuousness, periodicity, historical (actual) cost, allowances and correspondences between income and expenditures, total clearance, succession, carefulness, overrepresentation of the content over the shape, common money measure.

Thus, to provide financial statement transparency we offer to take into consideration the requirement number seven in the mentioned standard with the following content: 7. Statement should reveal the impact factors of internal and external environmental risks on financial statement figures, also stationary and non-stationary conditions of enterprise's economic activity in the accounting period».

Therefore, the financial statement system to provide the mentioned requirements should be modified without changes in the legislation system, as according to the current National Accounting Standards and Accounting Standards Regulations it is allowed to extent the reports' formats of financial statement and in the notices to the annual financial statement to give written explanations [8].

That will allow to define the emergency consequences as parts of different enterprise's costs and to separately provide information about costs caused by emergency consequences being unable to be connected with a separate costs category. We agree that costs unable to be connected with separate costs are to be related to the account 978 «Emergency costs», proposed in [Grytsyshen Mono] with emphasis on some analytical accounts. Examples of such costs are those related to the loss of current and noncurrent assets, meeting requirements as results of emergencies, meeting requirements of the state or costs related to emergencies liquidation or their prevention.

Another case with consequences is related to certain types of costs, in particular production costs, marketing or administrative costs.

Emergencies related to business processes affect mentioned types of costs or also production costs. That is why it is impossible to separate them in accordance with statements of legislative environment regulating accounting.

In its turn, reporting does not reveal such costs as the accounting system is far from generating this information.

The solution we find in separating a chapter from the statement, particular in account of financial results (Statement of comprehensive income).

The current format of this statement consists of the following chapters: financial results; comprehensive income; elements of operating costs; calculation of earning yields. One of the possible variants allowing emphasize the costs related to the emergency consequences is to take into consideration the chapter: «External and internal environment risks impact». In the given chapter it is necessary to reveal both the emergency consequences and losses from other sorts of risks in enterprise's external and internal environment.

The financial statements enlargement for the purpose of emergencies consequences disclosure. On condition the costs related to the emergency situations have nothing in common

with other kinds of enterprise's costs like operational, financial and investing activities but are a part of other enterprise's costs. The emergency consequences should be depicted in the first statement's chapter about financial results (Statement of comprehensive income).

Thus, there are two directions to improve the financial statement's results (Statement of comprehensive income):

1. Firstly, to improve the first chapter «financial results» as a part of other costs. In particular, current legislation allows improving the financial statement statements structure. As a part of other costs, according to the section 2270 «Other costs», to highlight the costs related to the emergency situations. Such accounting costs are revealed with the help of subaccount 978 «Emergency situations Costs». To take into consideration, that in the given statement form the mentioned section can be viewed through depending on the types of emergency consequences.

Revealing such information depends on the user's demand and enterprise's intention to do that. In its turn, the directions of such revealing depend on the analytic accounting organization according to the given account [9]. Changes in revealing such information about other costs related to the emergency consequences won't complicate the accounting technology, because accounting information systems and technologies allow it happening spontaneously. An accountant for the internal use can expand the figure information and for the external users to narrow it to just a section. It is necessary to apply an expanded form for the economic analysis system as it will allow to estimate the whole number of factors and emergency situations effect on the enterprise's financial results, its financial condition and economic potential (*Table 1*);

Table 1

The ways of Financial Results Statement's expansion
Financial Results Statement (Statement of comprehensive income)

I. Financial results

Section	Line code	Within the statement period	Within the statement period of the previous year Line code
Other costs	2270	Reveal, in particular, the cost value of implemented financial, losses caused by non-operational currency differences, decrease of non current assets value and financial investments, basic means, other noncurrent assets write-off including emergency consequences at the enterprise.	
<i>Emergency consequences costs like:</i>	2271	Debit and credit turnover on the account 978 «Emergencies costs»	
Value of lost noncurrent assets	22711	Debit turn over according to the given subsidiary account representing the cost of completely lost non current assets, insurance indemnity and the cost of received reusable scraps.	
Decrease of noncurrent assets cost as the result of emergencies	22712	Debit turn over according to the given subsidiary account reflecting the cost net assets value of the noncurrent assets' object decreased by and that was damaged as the result of emergencies, insurance indemnity and the cost of received reusable scraps.	
Cost of lost current assets	22713	Debit turn over according to the given subsidiary account reflecting the cost net assets value of the current assets as the result of emergencies less the cost of received reusable scraps.	
Commitments to third person in emergencies	22714	Debit turn over according to the given subsidiary account reflecting third person commitments as the result of emergencies occurred due to enterprise's guilt and which the enterprise is supposed to cover.	
Commitments to the state in emergencies	22715	Debit turn over according to the given subsidiary account reflecting state commitments as the result of emergencies occurred due to enterprise's guilt.	
Emergency response related costs	22716	Debit turn over according to the given subsidiary account reflecting emergency response related costs.	
Other emergency costs	22716	Debit turn over according to the given subsidiary account reflecting costs related to emergency consequences not included into 22711—22716 sections.	

2. Secondly, expansion of the statement's structure about financial results (Statement of comprehensive income) by introducing the additional chapter «Internal and External environmental risks influence». In the given chapter costs are reflected determined by internal and external environmental risks; e. g. emergency consequences. These consequences will be reflected in this

chapter on condition of their being related to the operational, financial and investing activity costs, also business processes such as purchasing, production, marketing and the account 978 «Emergencies costs» does not reflect them. In particular, in the paper¹ accounts of the 8th class are taken into consideration as transit accounts reflecting costs related to the emergency consequences. According to the offered method of accounting costs reflection, they will be generating on the account 82 «Emergency consequences» according to the analytical criteria characterizing activities and economic processes. The given structure of the chapter and the order of its sections are represented in the *Table 2*. The structure is represented in the expanded way but an accountant, on his own or at the request of the user can narrow the structure only to the general item. At the same time for making analytical calculation in the expanded form will allow to estimate the effectiveness of business processes such as purchasing, production and marketing and the following activity types: operational, financial and investment taking into account emergency consequences affects.

Table 2

The ways of Financial Results Statement's expansion
Financial Results Statement (Statement of comprehensive income)
I. Internal and external environmental risks impact

Section	Line code	Within the statement period	Within the statement period of the previous year
Emergency consequences as a part of operating activity:	2710	Costs on the account 82 «Emergency consequences» are depicted	
Productive costs increase as the result of emergencies and within the scopes of costs elements	2711 2711 (1-5)	Credit turnover of the account 82 «Emergency consequences» with the debit account 23 «Production» within the scopes of costs elements or types of products and types of production (additional, basic).	
General productive costs increase as the result of emergencies and within the scopes of costs elements	2712 2712 (1-5)	Credit turnover of the account 82 «Emergency consequences» with the debit account 91 «General productive costs» within the scopes of costs elements.	
Marketing costs increase as the result of emergencies and within the scopes of costs elements	2713 2713 (1-5)	Credit turnover of the account 82 «Emergency consequences» with the debit account 93 «Marketing costs» within the scopes of costs elements or business processes related to marketing activity.	
Other operational costs increase as the result of emergencies and within the scopes of costs elements	2714 2714 (1-5)	Credit turnover of the account 82 «Emergency consequences» with the debit account 94 «Other operational costs» within the scopes of costs elements or constituent parts of these costs.	
Emergency consequences as a part of financial activity	2720	Credit turnover of the account 82 «Emergency consequences» with the debit account 95 «Financial costs.»	
Emergency consequences as a part of investment activity	2730	Credit turnover of the account 82 «Emergency consequences» with the debit account 96 «Investment costs».	
Total	2740	Total amount of costs according to the articles 2711=2730	

Besides, the following form will allow both internal and external user to carry out an economic analysis of the measures effectiveness taken to prevent and eliminate emergencies and also of the whole economic activity management system. The improved form and the financial results statement content (Statement of comprehensive income) will allow ensure internal and external users with necessary information [10]. Analytical indicators based on its data will take into account the combination of factors that allow estimating the enterprise's financial condition and economic potential. This way of introducing both internal and external users to the information will

¹The article is a continuation of the research results of the authors published in the previous issue entitled «SYSTEM DEVELOPMENT FOR GENERATING INFORMATION ON THE CONSEQUENCE INFLUENCE OF EMERGENCY SITUATIONS ON THE SAFETY OF ECONOMIC ACTIVITIES OF ENTERPRISES IN UKRAINE».

allow singling out emergencies factor and enterprise's financial results. The order of contextual fulfillment of the statement's articles and chapter is the development of the complex approach to the organizational and methodical statements of emergency consequences accounting described.

The mentioned offers implementation requires changes made in National accounting statements (standards) in the part of an Appendix 3 of «General requirements to the financial statement» as in the statement it is mentioned that enterprises can avoid suggesting articles containing no information to be revealed (but for cases when this information was available in the previous reporting period).

Also they can add articles preserving the their names and code line out of the additional financial statement articles list, mentioned in the Appendix 3 of the National Statement (standard) in case this article meets the following criteria: information is meaningful; article's estimation can be authentically defined. The extract from the Appendix to be improved is represented in the *Table 3*.

Table 3

Proposals for Appendix 3
of «General requirements to the financial statement» improvement

Articles	Code line
Cost of lost non-current assets	22711
Decrease of non-current assets costs as the result of emergencies	22712
Cost of lost current assets	22713
Obligations to third parties in the result of emergencies	22714
Obligations to the state in the result of emergencies	22715
Costs related to the addressing the emergency consequences	22716
Other costs related to emergency consequences	22716

As it comes to the forming of the separate chapter «Influence of the external and internal environmental risks» it is necessary to make amends to the mentioned above statement by means of expanding Appendix 1 revealing the forms of financial statement as a part of the financial results statement (Statement of comprehensive income). Articles from the Appendix can be narrowed to the activities without information representation: production, general production, administrative costs and marketing costs. To have an opportunity to expand the articles of the chapter it is necessary to make amends to Appendix 3 according to the mechanism represented in the *Table 2*.

The next direction of financial statement development in ensuring informational space of management in emergency conditions at the enterprise are the notes to the financial statement that these days are not settled by both form and content. Although, the financial statement constituent of the enterprise plays an important role in revealing information on different aspects of business activity that are not introduced in other financial statements forms but can affect administrative decision making of different users. An important factor is that emergency consequences affect the changes in financial statement's figures and that is why their impact on the financial statements articles should be revealed in the notes to the annual financial statement of the enterprise. To create information space of enterprise's business activity management and making decisions to invest into it, it is offered to reveal the impact of emergencies on the balance sheet figures (form 1) of the enterprise in the notes to the annual financial statement.

The given forms of excerpt notes to the annual financial statement allow revealing information according to the following directions for the accounting external user: 1) firstly, emergency consequences impact on the change of net assets value of the main objects among those given consideration in the accounts' plans. Written off objects in the result of damages or losses are considered to be emergency consequences on the account 978 and in the process of the given form of notes to the annual financial statement. This form allows an analyst to develop a factor model through economic analysis of the basic means usage effectiveness. In particular, changes in the cost of basic means influence such criteria as: return on assets, capital ratio, capitalization ratio, basic means wear factor, aptitude index. That is why as the result of calculations there is a need to take into account the impact of emergencies on the basic goods costs; 2) secondly, the emergency

consequences impact on the enterprise's noncurrent assets, in particular in the scope of their losses and damages. In this form of notes to the annual statement it is possible to take into consideration the cost of created reusable scraps. Such kind of an approach is important from the point of consequences estimation as the reusable scraps cost decreases the value cost in the result of emergency. This form should be applied for making analysis of the material resources application effectiveness, in particular the following factors: materials-output ratio, material outturn etc. Besides, there is a need in estimating the directions of material resources application in the enterprise's business activity according to the financial reference period; 3) thirdly, emergency's impact on the cost of goods. The cost criterion is taken into consideration while calculating a set of economic analysis indicators. A developed form of notes to the annual financial statement allows an analyst take into account factors like reusable and non-reusable scraps, faulty goods, costs related to addressing the emergency consequences costs. It will allow providing a complex assessment of technical and economic analysis factors. In case of no implemented provisions in regulatory legal acts to regulate the format and the content of the notes to the annual financial statement, developed offers should be fixed as well as the internal regulations. In particular, there is a need to fix the mentioned forms in methodological recommendations in drawing financial statement and statements of separate accounting methods of defined objects in accounting policy.

Thus, the financial statement improvement directions from the point of their impact on its emergencies factors are elaborated. The author's suggestions directed at extending financial statement factors that caused the changes in the statement system both in form and content. The application of the suggested offers in practice will promote the quality improvement of information space in decisions making by external users and in separate cases by internal ones. Such an approach to develop financial statement will increase the level of credibility of the enterprise.

Conclusions. To build complex information of emergency consequences and their impact on business activity a financial statement system was improved in the following ways: 1) the structure of Financial results statement (Statement of comprehensive income) is extended and the mechanisms of their formation were proved. As a part of other costs — article 2270, emergencies related costs were defined. An additional chapter was suggested — V. The external and internal environmental risks assessment reflecting the costs determined by internal and external environmental risks where one of the components is emergency consequences. The consequences will be represented in the chapter on condition of their being related to the operational, financial and investment cost activities and also business processes and being not reflected on the account 978 «Emergency-related costs». An improved form and content of the financial results statement (Statement of comprehensive income) will allow to provide external and internal users with required information. 2) to develop information space of enterprise's business activity management and making decisions about investing into, it is suggested in the notes to the annual financial statement to reveal the emergencies impact on the balance sheet figures (form 1) through developing fragments of notes to the annual financial statement in the scope of emergencies impact on the noncurrent and current assets cost and the cost of goods.

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