

**Yuliia Manachynska**, Candidate of Economics Sciences,  
Associate Professor,  
<https://orcid.org/0000-0001-9155-3417>  
Chernivtsi Trade and Economics Institute SUTE,  
Chernivtsi

## **TRANSFORMATION OF THE STATEMENT ON EQUITY INTO AN ACTUARIAL REPORT ON CHANGES IN EQUITY**

### *Summary*

In the wartime, domestic businesses find themselves in a rather difficult financial situation, which has a detrimental effect on the efficiency of their business processes key indicators, both at the micro level and at the level of the national economy as a whole. The agricultural sector needs special support, as it is the guarantor of the country's food security. The foundation for the formation of high-quality information basis on the state and changes in the financial resources available at the enterprise is the methodological support of equity accounting. All this together has a significant impact on the adoption of effective and relevant management levels and changes in the economic value of the company in an active capital market. Due to such trends, domestic business needs to attract additional investment, while the information support for increasing investment attractiveness is an effective system of accounting and reporting, which at the current stage of the accounting doctrine development has moved to the actuarial stage. It is the innovative actuarial accounting paradigm that plays an important role in the system of the traditional accounting system, as it is designed to create a favorable ground for attracting foreign investment and increasing capital. In the process of research, general scientific theoretical cognitive methods were used: systems analysis - to clarify the main categories of research; abstract-logical method - to make theoretical generalizations and conclusions about the current level of equity disclosure in the reporting pursuant to the National Accounting Regulations (Standards) - NAR(S) and International Financial Reporting Standards(IFRS); tabular method - to visualize the methodology of transformation of financial statements into actuarial, as well as compiling an actuarial report on changes in equity (form No.4-a). The article attempts to substantiate the methodology of transforming the traditional financial reporting form - the Equity Statement (standard form No.4) into the Actuarial Report on Changes in Equity (Form No.4-a). The author, on the example of an agricultural enterprise, reveals the main aspects of the methodology of transforming financial statements into actuarial, as well as features of national and international standards for the generalization of accounting information about equity.

Prospects for further research include: implementation of theoretical and practical justification of the need to transform all forms of financial reporting into an actuarial act on domestic agricultural enterprises, as the main mechanism for accelerating the process of attracting additional financial resources to the agricultural sector of the economy; directing efforts to further active implementation of the cost-oriented management system at small and micro-agricultural entities; substantiation of the peculiarities of key areas of actuarial accounting in the context of the assessment of agricultural market participants as integrated property complexes (CMC) at the current (discounted) value and risk analysis.

*Key words:* actuarial accounting, equity, reporting, transformation, agriculture.

*Number of sources – 12; number of tables – 2.*

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