

According to the same Pushkar M.S. and Shchyrba M.T. [6] formation of accounting policies should be performed in eleven detailed steps:

1. Defining goals and defining aims accounting policies.
2. Choice of subject formation of accounting policies.
3. Research of the composition and nature of the influence factors on the formation of accounting policies.
4. Choice and justification original positions (principles) construction accounting policies.
5. Definition of the object's accounting policies.
6. Choosing and development elements for objects of accounting policies.
7. Research of influence variants of accounting policies on performance of the financial economic activity of enterprise.
8. Documentary registration and claim of accounting policies.
9. Disclosure of formed accounting policies.
10. Changes to accounting policies and its documentary registration.
11. Introduction the selected accounting policy and oversee its implementation.

Analyzing different approaches to forming of accounting policies we can conclude that the stages of formation accounting policies are too detailed, the process of forming accounting policies is very time-consuming. Therefore proposed identify the following stages of accounting policies of innovation-active enterprises:

1. Organizational stage (makes decision to create owner of the executive board, will lay down the subjects of management and forming of prescriptive document about registration politics; functions, duties and plenary powers for the experts; decision of services and public servants, accountable for an account, quality and timely stowage and presentation of the financial reporting).

2. Preparatory stage (analyzed establishment of founding documents determined by the stage of the life cycle of business, the main lines of business, tactical and strategic objectives of the company; distinguished centers of financial responsibility, financial management, cost center and core of their species; defined objects of the accounting, the study and evaluation of accounting records of the facility).

3. Select items accounting policies for objects (identify criteria for qualitative and quantitative indexes, analyzes and assessment of external and internal factors on the objects accounting, choosing the method of accounting; approved working Chart of Accounts).

4. Finishing stage (the worked out the Order of accounting politics issued, introduction in an action and monitoring its compliance).

Should be noted that the third step in the formation of accounting policies innovation-active enterprises should be paid to attention to accounting and classification of non-material assets (object of intellectual property). At posting non-material assets should be invoked its characteristics, historical cost, useful life, depreciation rate (amortization).

Proposed stages will develop an optimal Order of accounting policy which will take into account all peculiarities of innovation active enterprises.

## References

1. National provisions ( Standard) 1 "General Requirements for Financial Reporting ", registered by the Ministry of Finance of Ukraine of 02.07.2013 № 73 .
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4. IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" // International Document, 01.01.2012.
5. Kolos I.V. Modern approaches to component accounting policies // Bulletin KNUTD - 2009. - № 5
6. Pushkar M.S., M.T. Shchyrba. Theory and practice of forming Accounting Policies Monograph. - Kiev : Carte Blanche , 2010. - 260 p.

