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## **DETERMINING OF THE MAIN OBJECTS OF ACCOUNTING IN A MODEL OF INVESTMENT AND INNOVATIVE DEVELOPMENT OF ECONOMY IN UKRAINE**

Determined that the main directions of the goal model of investment and innovation development of Ukraine should be: upgrading the fixed assets of enterprises, institutions, organizations, residential and non-residential assets etc.; introduction of advanced production technology and resource products (services); expand production of traditional products (services) produced in the country; development and manufacture of innovative products (services).

The study proved that scientists classify different major accounting items that require accounting and analytical mapping and improving processes to enhance investment and innovation development of economy of Ukraine.

Proved that the conduct of investment and innovation activities requires quality information support at all stages of implementation. Improving the accounting model of investment and innovation development of economy of Ukraine needs to be imple-

mented to the accounts, the accounting records and financial statements can be presented: restructuring industrial complex; advanced elements of the fifth technological structure; introduction of energy, energy saving technologies; new forms of capital; new forms and types of export and import goods; negative environmental impact of domestic enterprises on the environment and uneven environmental load; use of human and natural resource potential; results of the information and communication technology, bio- and nanotechnology and more.

Determined the main items of business enterprises accounting, which should take place through investment and innovation development of Ukrainian economy: investments; innovation; fixed assets (including the process of reproduction, improved and efficient use); intangible assets; intellectual capital; economic activity of enterprises of Ukraine at the international level.