
List of Tables

1.1	Types of valuation in the context of the stages of the accounting cycle [27]	11
2.1	Suggestions of various authors on the use of valuation of fixed assets at fair value	40
2.2	Valuation of reserves by source of income [89]	44
2.3	Valuation of reserves at their disposal and their essence [89]	45
2.4	Valuation of enterprise assets in connection with the P(S)A requirements	56
2.5	Comparative characteristics of signs in the interpretation of concepts of fair market value and fair value	59
2.6	Fair value measurement in the US GAAP System, International and National Accounting Standards	61
3.1	Classification of types of tasks solved by various subjects in the system of valuation activity	78
3.2	Evolution of the content of International Valuation Standards (IVS)	86
3.3	Valuation standards adapted for management accounting needs	95
3.4	Justification of the choice of criteria for the quality of accounting information in the works of foreign scientists	99
3.5	Requirements of users of account information	104
4.1	Interpretation of the term «Actuarial Accounting» and «Actuarial Concept of Accounting» in foreign and domestic literary sources	115
4.2	Actuarial statement of changes in equity of PJSC «InterAgrokom» on 01.01.2017, thousand UAH	126
4.3	Basic Qualification Requirements for persons who may engage in actuarial calculations in Ukraine	131
4.4	Fragment of the proposed class 10 «Actuarial 3D accounts» for the current Chart of Accounts [202] based on the accounting of foreign experience	135
5.1	Matrix of responsibility for each element of the development project in the process of managing the value of the enterprise	151
5.2	Criteria for the classification of projects in the enterprise value management process	153

5.3	NPV value by trade enterprise development portfolio	175
5.4	The calculation of the magnitude and value of the effects of synergy and cannibalization of project portfolios in the process of managing the value of the trading enterprise	176
5.5	Calculation of the magnitude of the impact of the project portfolio on the value of the trade enterprise	176
A1	The treatment of the valuation entity in accounting	194
C1	Advantages and disadvantages of methods for assessing the disposal of inventories by certain scientists	196
D1	Proposed project of National provision (standard) of accounting 3 «Actuarial financial statements» (NP(S)A 3)	197
E1	Value drivers of group <i>A</i> enterprises	200
F1	Value drivers of group <i>B</i> enterprises	201
G1	Value drivers of group <i>C</i> enterprises	202