

UDC 657

JEL Classification: M41, M10, M13

DOI: [https://doi.org/10.32515/2663-1636.2024.12\(45\).319-329](https://doi.org/10.32515/2663-1636.2024.12(45).319-329)**Iryna Smirnova**, Associate Professor, PhD in Economics (Candidate of Economic Sciences)**Nadiya Smirnova**, Associate Professor, PhD in Economics (Candidate of Economic Sciences)**Denys Oleinichenko**, Postgraduate (student of the third (educational and scientific) level of higher education)*Central Ukrainian National Technical University, Kropyvnytskyi, Ukraine*

Features of the Use of Accounting Policy in the Management System

Accounting policy is an important economic lever of management, which is manifested in a wide range of management decisions that affect the choice of accounting policy and, through its impact on economic assets and business processes. To make effective management decisions, it is necessary to have a strong information base. Since accounting information is the basis of information support for management, the formation of an optimal accounting policy is an important point in the management of an enterprise today. The purpose of the article is to study the current problems of using accounting policy in the management system and to develop recommendations for improving the efficiency of its use. The article is based on the analysis of legislation and regulations, literature review, comparative analysis and methodological approach.

The study suggests that, firstly, the process of formation and use of accounting policy elements abroad and in Ukraine has both common and distinctive features; and secondly, the differences between domestic and foreign accounting policies are due to the fact that accounting policy in the practice of organisation and accounting abroad emerged as a result of the awareness of the need to regulate accounting due to its social significance and the ability to meet the information needs of different categories of users. At the same time, in Ukraine, the emergence of accounting policies is the result of the process of reforming the accounting system, which is based on international accounting and financial reporting standards.

Improvement of the process of developing accounting policies in the management system should be achieved by increasing the relevance and focus of accounting policies, taking into account the specifics of a particular enterprise and improving their quality. Updating the accounting policy implies bringing it in line with the current legislation, specific business processes of the enterprise and their management requirements

accounting, accounting policy, management, management decisions, International Financial Reporting Standards, National (Regulations) Accounting Standards

Statement of the problem. Today, the process of forming accounting policies is fraught with certain problems, among which one of the main ones is the fact that accounting policies are still not considered by companies as a management tool. In practice, the main purpose of accounting policy is to establish the most favorable accounting methods for a particular company and, on their basis, to prepare financial statements that meet the established qualitative characteristics.

However, the effectiveness of managing the company's business activities and its long-term development strategy also largely depend on a well-formed accounting policy. Accordingly, it can be argued that accounting policy is not only a set of methods for accounting and financial reporting, but also a tool for organizing and managing accounting at an enterprise. Therefore, it is relevant to study the current realities of formation and use of the elements of an entity's accounting policy.

Analysis of recent researches and publications. Accounting policy is the subject of research by many scholars both in Ukraine and abroad. It is studied from different sides and aspects. The first aspect is to consider the essence and components of accounting policies of foreign countries. For example, N. Melnyk and T. Didorenko [10] devoted their research to the peculiarities of accounting in the UK, L. Kirillieva, T. Naumova, and N. Akimova [7] - in Germany, and K. Bezverkhyi - to the peculiarities of modeling the accounting policy of an enterprise under IFRS [1].

The second aspect involves the study of the development of accounting in the management system in terms of modern trends in the development of accounting theory and methodology is discussed in [14-16]. The next aspect of research is to determine the purpose

and components of accounting policy in terms of the needs of enterprise management. Thus, Koval L.V. [8] devoted her article to clarifying the place of accounting policy in enterprise management. She argues that the formation and implementation of accounting policy is the tool that allows owners to build accounting in such a way as to maximize their information needs for managing their property.

N. Radionova [16] considers accounting policy as a methodological basis for enterprise management. In her opinion, at present, not enough attention is paid to the process of forming accounting policies, both by the accounting department and by the management of the enterprise. For example, the content of the order for the new financial year is, in most cases, a duplication of the existing one, while the economic situation requires significant changes in accounting. At the theoretical level, an accounting policy order is considered to be one of the mandatory elements of an enterprise's activities.

However, despite numerous publications, the issues of formation and use of accounting policy elements in the management system are not sufficiently considered and are subject to further research.

Statement of the objective. The article is aimed at studying the current problems of using accounting policy in the management system and developing recommendations for improving the efficiency of its use.

The main material. Today, it is of great importance to study both the international system of accounting policy formation under International Accounting and Financial Reporting Standards (IFRS) and existing national practices of regulation, development and use of accounting policies abroad in order to adapt the Ukrainian accounting system to international requirements and principles of organisation and management of accounting, preparation and presentation of financial statements, since in preparing financial statements in accordance with IFRS, the choice and application of accounting policies is of great importance.

The research related to the introduction of the term «accounting policy» was initiated by E.S. Hendricksen and M.F. Van Brad, who believe that the first attempts to formulate accounting policies at the firm level were associated with the attempts to establish an official accounting standard in the United States, which began in 1929. However, some elements of the accounting policy are associated with J. May, who in his letter to the New York Stock Exchange from the American Institute of Accountants outlined a programme of accounting policy that included three components:

- 1) the need to oblige public companies to submit a detailed report on their use of accounting methods;
- 2) companies should certify that they have consistently followed these methods;
- 3) auditors must confirm that companies have actually used the accounting methods they refer to.

The emergence of accounting policy as a category of accounting in the United States dates back to 1932 and is associated with the official establishment of accounting standards.

In international practice, the term 'accounting policy' has been officially used since 1973, appearing in IAS 1 «Accounting Policies Disclosures» and IAS 5 «Information to be Disclosed in Financial Statements». Since 1997, the new IAS 1 «Presentation of Financial Statements», issued on the basis of these standards, has been in force, which contains requirements for disclosures in accounting policies. It is also worth noting IAS 8 «Accounting Policies, Changes in Accounting Estimates and Errors», which covers relevant issues, as well as the Conceptual Framework for International Standards, which contains requirements for disclosure of accounting information and practical guidance on the application of standards,

promotes harmonisation of accounting standards and procedures related to the disclosure of accounting policies in financial statements [12].

The possibility of using certain elements of accounting policies by enterprises appeared in Ukraine in the 90s of the last century. However, the term «accounting policy» was introduced into official use in 1999 by the Law «On Accounting and Financial Reporting in Ukraine». The need to formulate an accounting policy for business entities is established by law. In particular, the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» dated 16.07.99 No. 996-XIV defines it as a special term. Article 1 states: «Accounting policy is a set of principles, methods and procedures used by an enterprise for the preparation and presentation of financial statements», and Article 8 (clause 5) of this Law states that «...an enterprise independently determines, in agreement with the owner (owners) or authorised body (official) in accordance with the constituent documents, the accounting policy of the enterprise...» [14].

One of the peculiarities of foreign accounting practice is that large companies prepare two versions of accounting policies. The first one, which is drawn up at the beginning of the year, is seemingly formal, as it serves as an indication of the current national accounting principles developed in this company last year, with expected changes and clarifications in the next year. The second version is drawn up at the end of the reporting year before the reporting is prepared. This means that the company's accounting policy may change during the year.

Accounting policies are disclosed in the Notes to the financial statements. The first note usually summarises the accounting methods used in the preparation of the accounts, in other words, the specifics of the company's accounting. The second note shows the effects of changes in accounting policies, if any, during the year. While for most companies bad debts and guarantee costs are reported in an estimated form and are of an estimative nature, revenues from sales of products, goods and services are subject to careful analysis. At the same time, there is a so-called «special item» in the report - changes in the company's retained earnings, which are closely scrutinised to ensure that shareholders' interests in receiving dividends are met.

In this regard, the explanatory note is required to consider the impact of accounting policies on the company's state of affairs. And while for the purposes of internal analysis a map of possible profit options is drawn up with different approaches to the valuation of inventories, expenses, depreciation, terms of sale, product range, etc., for the purposes of financial reporting these indicators are presented in a condensed form.

However, the availability of IFRS does not make it irrelevant to study the national specifics of the use of certain methods, techniques and elements of accounting policies in different countries, as this experience may be useful for domestic business entities in formulating their own accounting policies.

It should be noted that the national peculiarities of countries around the world have led to the development of different approaches to accounting, which have their own peculiarities, advantages and disadvantages.

Accounting systems differ in their organisational structure, composition, number of objects and subjects, types and level of interrelationships between objects and subjects, areas of operation, and nature of interaction with the external environment [4, p. 133]. In this regard, the accounting theory distinguishes six systems of accounting organisation (Fig. 1).

Each system is characterised by a certain set of indicators, the most important of which, of course, include accounting policies.

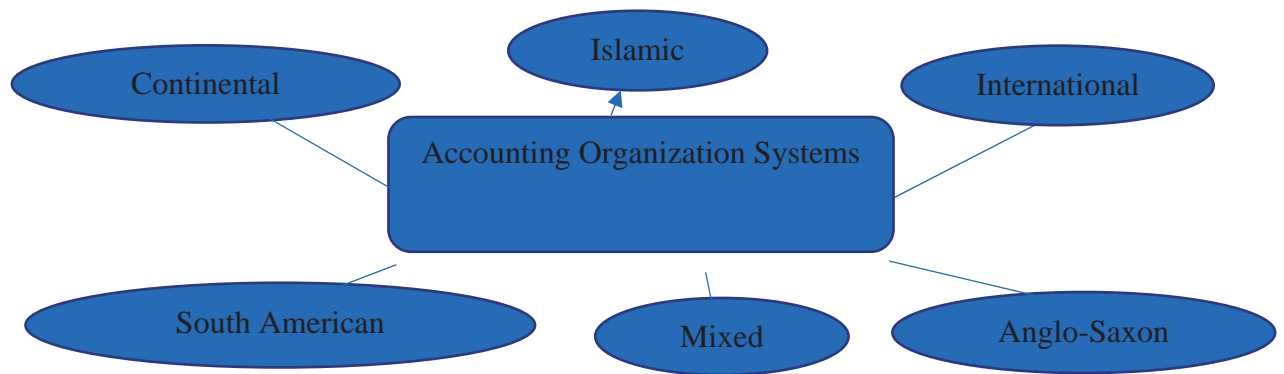


Figure 1 - Classification of accounting systems

Source: compiled by the authors based on [5]

The Franco-German or continental system is used in Austria, Italy, Germany, Belgium, Norway, Switzerland, Greece, Portugal, Sweden, Egypt, France, Japan, Algeria, Luxembourg, Spain, Cambodia, Turkey, Finland, Guinea, and Denmark. The defining features of this system are shown in Table 1.

Table 1 - Defining features of the continental accounting system

№	Characteristic feature
1	availability of close ties with banks
2	focus on meeting the needs of creditors, tax or other government authorities
3	low level of interest in securities market participants strict degree of regulation
4	availability of a centralized chart of accounts
5	significant differences in accounting practices in different countries

Source: compiled by the authors

It should be noted that Norway, Sweden, Finland, and Denmark have the least conservative and the most flexible and transparent accounting system [3, p. 179].

The first law in Denmark on the activities of companies was introduced in 1917, and in 1976 the country joined the Committee on International Financial Reporting Standards. In 1981, a law on accounting and reporting was adopted.

The country's accounting professionals play a significant role in the country, as they are able to act as government advisers and thus influence decisions.

The accounting tradition in Denmark since the early twentieth century has been characterised by a concept that is not found in any other country - the concept of orderliness and prudence, according to which the law on joint-stock companies requires that a company's financial statements should reflect its financial position in a manner consistent with the views of its management on the best way to conduct business. The above concept has led to the development of national business - the emergence of interested external users of financial statements.

The system of legislative regulation of accounting in Denmark includes: the Accounting Act; the Accounting Order; the Accounting Reporting Act and Order and other acts specifying the composition and principles of financial reporting; and the Joint Stock Company Act.

In Italy, the implementation of EU directives is very broadly interpreted (the country has been a member of the EEC since 1957). When the legal requirement for external audit for listed joint-stock companies came into force in 1974, Italy first developed audit and then accounting standards independently of each other (the Ministry of Public Enterprises, the Italian Association of Joint Stock Companies and a number of others). This diversity

complicated the work of accountants, and in 1982 the ICCB opted for the standards proposed by the National Council of Doctors of Commerce. Since that time, the documents prepared by this most respected organisation in Italian professional circles have become national accounting standards. In the process, both theoretical developments and the best accounting practices (national and international), as well as EU Directives, were taken into account. To date, 23 national accounting standards and 21 auditing standards have been published. Many of them are currently being revised in accordance with the current legislation and international standards [6, p. 154].

The country has a professional body, the National Council of Commercial and Accountancy Professionals, which issues a number of accounting standards that are broad and general in nature. These standards are recognised by the Commission for Foreign Exchange and are applied by companies listed on these exchanges.

Upon joining the European Union, Italy adopted European accounting and reporting requirements into its legislation. The annual reports of Italian companies may include [9]: balance sheet, income statement, explanatory note, operating report (report on current activities), internal auditors' report, capital flow statement, cash flow statement, report of the company's president, report of the board of directors, auditor's report. Only the first 5 from this list are required to be submitted by all open joint stock companies without exception.

All companies whose size exceeds the established thresholds must undergo an audit. However, the law does not impose any special restrictions on the professional qualifications of auditors, and the scope of their duties under the Civil Code is currently significantly limited. An independent professional audit is required primarily for the following: limited liability companies listed on the stock exchange; financial institutions; and public organisations.

Tax legislation has a significant impact on accounting in Italy. The system of its acts covers a much wider range of accounting practice issues than professional standards. Therefore, Italian accountants, like Ukrainian accountants, are primarily guided by tax legislation in their work. Compliance with legal requirements is particularly important in the process of preparing the income statement, as it is the basis for determining the taxes levied on Italian companies. Only accountants and doctors of commerce can practice accounting in Italy.

Currently, accounting in Italy is undergoing major changes. New legislative requirements are being introduced regarding the disclosure of accounting information, consolidated statements, content and completeness of the main accounting forms. As Italian accounting practice has traditionally followed the requirements of national legislation, lawmakers are striving to bring national accounting closer to the requirements of international standards, EU Directives and the realities of modern business.

Thus, although Denmark and Italy belong to the same accounting system, they have a number of differences. In Denmark, the main source of accounting regulation is the legislature and the organisation of state controllers, while in Italy it is only the legislature. In Denmark, the regulation is flexible, while in Italy it is conservative and closely linked to tax legislation. In Denmark, there is a significant role of professionals - accounting leaders who have the opportunity to act as government advisers and thus influence relevant decisions. In Italy, the role of professionals is limited.

The study suggests that the development of the accounting system in our country is particularly influenced by such economically developed countries as the United States, the United Kingdom, Germany and France, so Table 2 summarises the material issues disclosed in the accounting policies of these countries.

Table 2 - Significant issues disclosed in the accounting policies of the USA, UK, Germany and France

Country	Significant accounting policies
USA	principles of consolidation, depreciation and amortization, inventory valuation, accounting for patents, trademarks and goodwill, earnings per share, pension plan, income tax, interest expense, revenue recognition on long-term contracts
United Kingdom	depreciation, foreign exchange, goodwill, leases, pensions, subsidiaries, research and development expenses, inventory valuation, taxation
Germany	consistency of reporting, commercial consolidation of reporting, principles of consolidation, foreign currency translation, intangible assets, property and leased property, plant and equipment, interests in joint ventures and associates, long-term and short-term securities, loans, inventories, accounts receivable, pension and postretirement benefits, accounts payable, production costs
France	property, plant and equipment, leased assets, goodwill, intangible assets, interests in companies, inventories, taxes, foreign currency transactions, equity, liabilities, reserves

Source: compiled by the authors based on [1]

The study of the peculiarities of formation and use of accounting policies abroad and in Ukraine allows us to draw the following conclusions:

- the process of formation and use of accounting policy elements abroad and in Ukraine has both common and distinctive features;

- differences between domestic and foreign accounting policies are due to the fact that accounting policies in the practice of organising and maintaining accounting abroad emerged as a result of the awareness of the need to regulate accounting due to its social significance and the ability to meet the information needs of different categories of users. At the same time, in Ukraine, the emergence of accounting policies is the result of the process of reforming the accounting system, which is based on international accounting and financial reporting standards.

Today, one of the most pressing issues in the formation and use of accounting policy elements is to take into account management needs.

Accounting policy is an important economic lever of management, which is manifested in a wide range of management decisions that affect the choice of accounting policy and, through its impact on economic assets and business processes. The current business environment encourages managers to manage their enterprises efficiently. In order to make effective management decisions, it is necessary to have a strong information base that will serve as a foundation for achieving these goals. Since accounting information is the basis of information support for management, the formation of an optimal accounting policy is an important aspect of enterprise management today.

The functions of accounting and analysis of development processes allow to form an information field for making and implementing management decisions. This goal is achieved through the development, implementation and realisation of an accounting and analytical system that forms a set of indicators, criteria and indicators, parameters of development of all components of the enterprise's activities, as well as assessment of the efficiency of its management processes.

It is necessary to consider both the static aspect of enterprise development management - subsystems - and the dynamic aspect - flows, which are divided into

- information and analytical (marketing, research, planning and economic, information, accounting);

- administrative and managerial (coordination and regulation, incentives, promotion);

- production and technological (technological, production, research and development);

- material and financial (sales, procurement, logistics, warehouse, financial).

Information and analytical flows collect and process information useful for the successful management of the enterprise's strategic development. Administrative and management flows ensure the management and coordination of various subsystems. Production and technological flows ensure the development of new technologies and the successful technical functioning of production. Material and financial flows - the functioning of the production and financial spheres. The flows pass through their carriers and channels, which intersect and mutually influence each other. Disruptions in the operation of the channels and their mutual coordination can lead to problems in the functioning of both the enterprise as a whole and its subsystems.

Most of the problems of enterprises arise due to disruption of information and analytical flows, which requires the formation of proper accounting and analytical support for managing the strategic development of enterprises. Thus, the accounting and analytical support for strategic development management allows to assess the current strategic positions and justify the vector of their changes in future periods.

Despite the widespread belief that accounting concerns only current processes, its importance is extremely important for assessing and justifying the directions of strategic development. In accordance with the requirements of strategic management, accounting responds to new challenges and conditions of enterprise functioning, using the latest special tools and methods.

Brukhansky R.F. believes that the traditional accounting system, which is mainly focused on substantiating the internal logic of its functioning, is not enough for making strategic management decisions at an enterprise, and the influence of the external environment is taken into account as a given parameter. He also notes that in order to build an effective strategic management system at enterprises, it is necessary to develop a system of its accounting and analytical support, which will allow combining information about its internal and external environment in a single information system of the enterprise, taking into account the risks of operating in a dynamic institutional environment [2].

The focus on long-term management goals leads to the expansion of the accounting process, to the intersection of traditional accounting with elements of planning, forecasting, economic analysis, and pricing. Strategic orientation of accounting also implies borrowing methods of obtaining information about the decisive (key) success factors: quality, innovation, time, etc. are extremely important for optimising the development strategy.

In modern conditions, this ensures the study and reflection of business operations that may occur as a result of deviations from the established parameters. It is advisable to create a system of strategic accounting in domestic enterprises, which will provide information adequate to the needs of internal users of the enterprise in a market economy and will be used in making strategic management decisions and, accordingly, will contribute to improving the efficiency of management.

In practice, when developing the accounting policy of a particular enterprise, due attention is not paid to the specifics of the latter's activities. In such circumstances, a formal approach to the formation and application of accounting policies is common, which in turn is reflected in their incomplete, unreasonable or even incorrect documentation. Under such conditions, the formation of accounting policies at domestic enterprises has a number of problems.

The study found that a number of problematic issues that arise directly at the stage of development and implementation of accounting policies are related to the limited regulatory framework. The imperfect current legislation that defines the principles, methods and techniques of accounting is narrowly focused, which does not allow to substantiate and resolve issues important for a particular enterprise with the help of accounting policy.

In view of the above, the issue of improving accounting policies is becoming increasingly relevant. In this regard, two types of accounting policies can be distinguished: formal and effective. An effective accounting policy can be defined as a set of principles, methods and rules of accounting, which is fixed by internal documentation and should be in line with the company's development strategy and help to maximise the effect of the accounting system within the framework of the current legislation.

In addition, there are other problematic issues.

First of all, there is currently no single regulatory document that regulates the comprehensive issues of formation, content and changes in the accounting policy of enterprises.

Thus, the definition of the term «accounting policy» and the right of an enterprise to formulate it independently are given in the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» [14]. The general provisions and main elements of accounting policy are set out in the Letter of the Ministry of Finance of Ukraine «On Accounting Policy» [15]. In addition, the definition of accounting policy and the procedure for its presentation are set out in NUAS 1 «General Requirements for Financial Reporting» [13]. Special attention should be paid to the methodological recommendations on the accounting policy of the enterprise [11], which disclose the general provisions and procedure for its formation, as well as information on changes in accounting policy. To eliminate the above, the relevant UAS should be developed and implemented.

The next problematic issue in the formation and observance of accounting policies is their formal nature. Today, unfortunately, there are enterprises that either do not have an accounting policy order at all, or it is formal in nature and does not ensure the process of organising and maintaining accounting at the proper level. This situation is caused by the lack of in-depth responsibility. Currently, the only liability for the absence of an accounting policy order is administrative liability, and that is only for companies that are state-financed or cooperate with them.

In addition, there is no clearly defined structure of the order on accounting policy and its content, which leads to disorganisation of information during its formation.

Another drawback is the discrepancy between actual accounting methods and the chosen accounting policy. This happens when the order does not reflect changes in accounting policies.

Elimination of these shortcomings will ensure full and timely organisation and maintenance of accounting at the enterprise.

Conclusions and prospects for further researches. The conducted study of the peculiarities of formation and use of accounting policies abroad and in Ukraine allows to state that, firstly, the process of formation and use of accounting policy elements abroad and in Ukraine has both common and distinctive features; and secondly, the differences between domestic and foreign accounting policies are due to the fact that accounting policies in the practice of organisation and accounting abroad appeared as a result of awareness of the need to regulate accounting due to its social significance and opportunities. At the same time, in Ukraine, the emergence of accounting policies is the result of the process of reforming the accounting system, which is based on international accounting and financial reporting standards.

Accounting policy is an important economic lever of management, which is manifested in a wide range of management decisions that affect the choice of accounting policy and, through its impact on economic assets and business processes. The current business environment encourages managers to manage their enterprises efficiently. In order to make effective management decisions, it is necessary to have a strong information base that will serve as a foundation for achieving these goals. Since accounting information is the basis

of information support for management, the formation of an optimal accounting policy is an important point in enterprise management today.

The analysis has shown that today the process of organising accounting policy is still not an effective tool for influencing the accounting process of the respective enterprise, and even more so, that its means are used in full to ensure the required level of economic security and stability of the business entity. The managers of enterprises do not pay due attention to the process of forming accounting policies, which negatively affects the organisation of the company's accounting system and the quality of financial statements.

Improvement of the process of developing accounting policies in the management system should be achieved by increasing the actualisation and target orientation of accounting policies, taking into account the specifics of a particular enterprise and improving their quality. Updating the accounting policy implies bringing it in line with the current legislation, specific business processes of the enterprise and their management requirements. With regard to the quality of accounting policies, attention should be paid to such criteria as impartiality of accounting policies, economic feasibility, completeness, compliance with the legal framework, rationality of accounting methods, compliance with the objectives of the entity, availability of accounting automation, etc. A properly formed accounting policy should serve as a tool for: managing costs and financial results; strategic and tactical planning; managing the amount of taxes accrued; and practical resolution of contradictions in accounting regulations.

Prospects for further research lie in the need and expediency of deepening the analysis of the impact of the elements of accounting policy of enterprises on operational and long-term decisions made by management on the basis of information generated in the accounting system.

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Особливості використання облікової політики в системі управління

Облікова політика є важливим економічним важелем управління, що проявляється у широкому спектрі управлінських рішень, які впливають на обрання облікової політики, а через її дію на господарські засоби і господарські процеси. Для прийняття ефективних управлінських рішень необхідно мати потужну інформаційну базу. Оскільки основою інформаційного забезпечення керівництва є саме облікова інформація, то формування оптимальної облікової політики є сьогодні важливим моментом в управлінні підприємством. Метою роботи є дослідження сучасних проблем використання облікової політики в системі управління та розробка рекомендацій щодо підвищення ефективності її використання. При написанні статті використовувався аналіз законодавства та нормативних актів, огляд літературних джерел, порівняльний аналіз та методологічний підхід.

Проведене дослідження дозволяє стверджувати, що, по-перше, процес формування та використання елементів облікової політики за кордоном та в Україні має як спільні, так і відмінні риси; а по-друге, відмінності вітчизняної і зарубіжної облікової політики обумовлені тим, що облікова політика у практиці організації та ведення обліку за кордоном з'явилась внаслідок усвідомлення необхідності регулювання бухгалтерського обліку через його суспільне значення та можливості задовольняти потреби в інформації різних категорій користувачів. Водночас в Україні поява облікової політики – це результат процесу реформування системи бухгалтерського обліку, в якості орієнтирів якого використані міжнародні стандарти бухгалтерського обліку і фінансової звітності.

Удосконалення процесу розробки облікової політики в системі управління має відбуватися шляхом зростання актуалізації й цільової направленості облікової політики з врахуванням специфіки діяльності конкретного підприємства та підвищення її якості. Актуалізація облікової політики передбачає приведення її у відповідність до чинного законодавства, специфічних бізнес-процесів підприємства та вимог управління ними.

облік, облікова політика, управління, управлінські рішення, Міжнародні стандарти фінансової звітності, Національні (положення) стандарти бухгалтерського обліку

Одержано (Received) 15.11.2024

Прорецензовано (Reviewed) 30.4.2024
Прийнято до друку (Approved) 23.12.2024