



# ACCOUNTING POLICY AND ITS IMPACT ON INFORMATION QUALITY IN ACCOUNTING SYSTEMS OF PUBLIC SECTOR

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- ▲ *Historical aspects of the origins of the term "accounting policy" are examined, scientific views about the concept of "accounting policy" are analyzed, and the issues of establishment of accounting policy by the public sector bodies in Ukraine are specified.*
- ▣ *Accounting, the public sector body, accounting policy, accounting process, interested parties, elements of accounting policies.*

## ОБЛІКОВА ПОЛІТИКА ТА ЇЇ ВПЛИВ НА ЯКІСТЬ ІНФОРМАЦІЇ В ОБЛІКОВИХ СИСТЕМАХ СУБ'ЄКТІВ ДЕРЖАВНОГО СЕКТОРА

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- ▲ *У статті розглянуто історичні аспекти появи терміну «облікова політика», проаналізовано позиції науковців щодо розуміння поняття «облікова політика» та висвітлено проблеми формування облікової політики суб'єктами державного сектора, які існують в Україні.*
- ▣ *Бухгалтерський облік, суб'єкт державного сектора, облікова політика, обліковий процес, зацікавлені особи, елементи облікової політики.*

## УЧЕТНАЯ ПОЛИТИКА И ЕЕ ВЛИЯНИЕ НА КАЧЕСТВО ИНФОРМАЦИИ В УЧЕТНЫХ СИСТЕМАХ СУБЪЕКТОВ ГОСУДАРСТВЕННОГО СЕКТОРА

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- ▲ *В статье рассмотрены исторические аспекты появления термина «учетная политика», проанализированы позиции ученых касательно понимания понятия «учетная политика», а также отражены проблемы формирования учетной политики субъектов государственного сектора, которые существуют в Украине.*
- ▣ *Бухгалтерский учет, субъект государственного сектора, учетная политика, учетный процесс, заинтересованные лица, элементы учетной политики.*

### Statement of the problem

Operation of the accounting system and process of its management requires an appropriate organizational infrastructure that provides solutions to a number of methodological, technological, technical and organizational issues. In the process of solving the head of company or institution together with the chief accountant implements its policy in accounting by an independent choice of accounting methods and procedures.

For public sector entities (public bodies) accounting serves as a single, integrated system for continuous recording of information on means, sources and changes occurring in their operations, and to provide such information to internal and external users to analyze, plan and make other management decisions. Current state in accounting at entities of the public sector indicates the need to improve collection, storage, processing and use of accounting and analytical information. The budget unit independently set general principles of accounting within the existing legislation and

causes appearance of such instrument of accounting as the accounting policies.

Features of accounting policies vary by branch of budgetary institutions. Its main purpose is to obtain reliable information on performance required for users of financial statements to make timely management decisions. This is a unique element to regulate the accounting process at budget entity that performs many tasks so requires continuous improvement, hence this study is stipulated.

### Analysis of recent research and publications

If you go back in history, it should be noted that the term "accounting policies" appeared in the period of "the great crisis of 1929" in U.S., namely after the collapse of the New York Stock Exchange. To prevent such crises, it was necessary to introduce a number of measures to protect investors from possible financial loss as a result of their submission of incomplete or inaccurate information [4]. Officially the term

“accounting policies” was introduced only in 1973, with the adoption of IAS 1 “Disclosure of Accounting Policies” and IFRS 5 “Information to be disclosed in the financial statements”. In 1997, these standards were replaced by IAS 1 “Presentation of Financial Statements”, rules which were aimed at improving the quality of financial reporting and satisfaction of users to complete information about financial condition and results of operations of the company [4]. Today, internationally there is a separate accounting standard IAS 8 “Accounting Policies, Changes in Accounting Estimates and Errors” and IPSAS 3, “Net Surplus or Deficit for the Period, Fundamental Errors and Changes in Accounting Policies”, which states that accounting policies – are specific principles, bases, conventions, rules and practices applied by an entity in preparing and presenting financial statements [4]. Same definition is given in IPSAS 1, “Presentation of Financial Statements” for the public sector” [9].

In Ukraine, the term “accounting policies” was due to harmonization of international accounting standards, which is reflected in adoption of the Law “On Accounting and Financial Reporting” [12]. According to Art. 1 of this Act, the accounting policy – is a set of principles, methods and procedures used by the company for preparation and presentation of financial statements. This definition has significant differences from the definition of international standards in their vocabulary. However, the difference is in mechanisms of accounting policies.

For the public sector of Ukraine the “accounting policies” are defined by NR(S) APS 101 “Presentation of financial statements” [10].

Economists keep debating regarding interpretation of the term “accounting policies” and its contents. According to Yancheva L.M. and Akimova N.S. it is due to the fact that this concept can be seen in two ways in Ukraine: either as the financial or accounting category [19].

Based on analysis of recent research and publications the definition of “accounting policies” is described in Table 1, which shows the basic interpretation of the term “accounting policies” in scientific literature.

These positions of researchers in understanding the concept of “accounting policies” although are different, but have similar approaches to define its essence. However, these definitions do not clarify accounting on the basis of legally established methods and procedures that are a matter of principle.

Thus, we believe that wider disclosure of this concept is in the following definition: accounting policies – are a general management accounting process through a set of common principles and procedures of accounting (supervision, monetary terms, current grouping and summarizing final results, implementation of appropriate control procedures) to make timely management decisions to achieve goals by specific public sector entity.

In a more narrow sense accounting policies can be described as documented system of accounting that

**INTERPRETATION OF THE TERM “ACCOUNTING POLICIES” IN SCIENTIFIC LITERATURE**

**Table 1**

DEFINITION	AUTHORS
Tool that enables management of the enterprise legally manipulating financial results	Y.V. Sokolov [16]
Not just as the choice of accounting forms but as well as a method for management of accounting process, ie, as one of the methods to manage the entity	P.E. Zhytniy, M.S. Pushkar, N.M. Shpankivska [6, 14, 18]
Principles and rules of accounting in a particular organization	S.V. Golov, O.F. Verbilov, I.A. Byelobzhetskyy, A.G. Zahorodniy, G.L. Voznyuk [7], [11]
The set of actions to form complex instructional techniques, methods and procedures of organization and accounting that meet characteristics of enterprise, interests of owner	F.F. Butynets [3]
Set of accounting principles, practices, procedures and measures to ensure quality, continuous flow of information from the initial stage of observation to generalizing – reporting	S.V. Svirko [15]
Combination of methods of accounting that have been selected at enterprise	T.V. Kanyeva, N.M. Tkachenko [17], R.A. Alborov, A.S. Bakaev [1], L.Z. Shneydman, A.A. Efremova [5]
The set of forms and methods of accounting in enterprise	N.M. Tkachenko, M.P. Kondrakov, M.S. Pushkar [13]
As a set of techniques, forms, methods of organization and keeping accounting which affect evaluation and decision-making on information by users	A.Y. Baldinova, T.N. Dementey, E.I. Zavidova [2]

reflects specific and various methods of accounting used by a particular entity as subject to design appropriate organizational and administrative documents, such as orders of accounting policies.

At present, the basic requirements for formation of accounting policies for the public sector are established by “Guidelines for compilation of administrative documents of accounting policies of budgetary institutions (organizations)” [8], and with introduction of NR(S) APS will be governed by them.

**The aim of research** is theoretical justification for the concept of accounting policies, summarizing impact of factors on accounting policies and develop practical recommendations for formation of public-sector entities to meet the requirements of national accounting standards.

#### **The main material of research**

The main objective of accounting policy is to ensure receiving accurate information about financial position, results of operations, which is necessary for all users to take appropriate action.

This task is realized by obtaining information, which is not limited to information contained in terms of financial reporting. To meet the domestic needs and to provide additional information to management, investors and other users may provide for construction of analytical accounting and internal reporting forms so as to provide direction on the basis of accounting.

Depending on measurement of accounting policy various problems of the entity are solved with its help.

The task of accounting policies on its measurements can be systematized as follows (Table 2).

It should also be noted that the number of people who want and need to be familiar with accounting policies of entity is rather big. These persons may be both external and internal. External include auditors, regulatory authorities (tax authorities), investors, creditors and other reporting. Internal – are the owners, managers, chief accountant, and accounting staff. Groups of people who are interested in accounting policies and their priority interests can be summarized as follows (Table 3).

Techniques and methods are selected among common with peculiarities of the subject, are elements of accounting policies. They include a range of specific application of elements of accounting method, which consists of the following: documentation and inventory, evaluation and costing, accounts and double entry, balance sheet and statements.

List and quality of facilities and elements of accounting policies depend on the component of accounting policies of higher order (national and international).

Structure of elements in accounting policy is developed based on objects, so that this compound has a unique character for each subject.

The formation of organizational component precedes the formation of guidance and technical components and includes objects that should provide organizational structure of your unit to determine its place in management and corporate structures, as well as its interaction with other parts of the subject. The organizational component also provides for a system

## SYSTEMATIZATION OF TASKS IN ACCOUNTING POLICY ON ITS DIMENSIONS

Table 2

№	MEASUREMENTS OF ACCOUNTING POLICIES	TASKS OF ACCOUNTING POLICIES
1	Social	Creating social guarantees for protection of external users by ensuring uniformity of interpretation of accounting data and indicators of financial statements
2	Economic	Getting effect of the use of rational accounting policies that ensures optimal information for management needs, reduction of workflow, increase in efficiency of internal control
3	Behavioral	Use the provided leeway for accounting in organization to create an effective system of accounting in the company that will provide keeping interests of the owner
4	Psychological	With elements of accounting policies and under specification of requirements to the nature of necessary data the most complete and effective provision of information to all levels of management is achieved
5	Informative	Sustainability of accounting policies and disclosures in the financial statements provides an opportunity to predict the future state of the object
6	Legal	Using documents from accounting policies to eliminate uncertainties in regulations on accounting and as written evidence in resolving commercial disputes, conflicts with tax authorities

## CONCERNED PARTIES ABOUT ACCOUNTING POLICIES

Table 3

№	CONCERNED PARTIES	INTEREST ON ACCOUNTING POLICIES	FORM OF INTERESTS IMPLEMENTATION
Internal users			
1	Owners	Organization and management of accounting in a way that ensured implementation of the triune task: save the property of owner, providing information to management, formation of financial results	<ul style="list-style-type: none"> <li>• Initiating formation of accounting policies;</li> <li>• Final approval of documentation on accounting policies;</li> <li>• Use as a tool of accounting in enterprise;</li> <li>• To require formation of subjects to ensure that accounting policies protect interests of owners</li> </ul>
2	The head	Responsible for accounting and compliance during business transactions	<ul style="list-style-type: none"> <li>• Formation of accounting policies;</li> <li>• Approval of documents on documenting of accounting policies;</li> <li>• Monitoring implementation of accounting policies</li> </ul>
3	Managerial personnel	Create using accounting policies of organizational, technical and methodological steps to ensure that management process (both current and strategic) with information	<ul style="list-style-type: none"> <li>• Nomination and specification requirements to accounting;</li> <li>• Can participate in the process of accounting policies</li> </ul>
4	Chief Accountant	The person responsible for accounting and reporting, performance and compliance with established accounting policies and compliance with applicable laws and characteristics of the company	<ul style="list-style-type: none"> <li>• Decide on formation of accounting policies – providing mandatory compliance and implementation of accounting policies;</li> <li>• Monitors implementation of accounting policies by staff of accounting units</li> </ul>
5	Accounting staff	Selecting such items of accounting policies to reflect the characteristics of the company and give you the best way to serve	<ul style="list-style-type: none"> <li>• Take part in development of accounting policy in the part relating to their duties;</li> <li>• Follow provisions of accounting policies in performance of their duties</li> </ul>
External users			
6	Auditor	Introduction to the methods used for reporting, assessment of their compliance with the current legislation to express an opinion on reliability of reporting, sources for additional revenue of audit firm	<ul style="list-style-type: none"> <li>• Providing services in accounting policy formation, verification of compliance with the law;</li> <li>• For information on tools, used for reporting for the audit;</li> <li>• Use to plan and direct implementation of audit</li> </ul>
7	Control authorities (tax office)	Regulation in accounting policies of core principles forming the base and accounting for taxable objects	Checking regulation of selected methods of tax payments in internal documents of the company, relevance with legislation and compliance
8	Investors, lenders and other users of accounting information	Understanding methods and techniques used to obtain rates of profit, providing comparison data	Introduction to accounting policy and its analysis in terms of disclosure in financial statements

of internal controls to safeguard assets, legality and appropriateness of business operations and reliability of financial information.

An example of an object organizational component in accounting policies may be a form of accounting element – one of four defined forms in legislation.

Methodic component involves specifying methods of accounting of its objects, which are alternative ways of disclosing. An example of a methodological

component in accounting policies of object can be fixed assets, elements of accounting policies that are appropriate – depreciation method, useful life, residual value of fixed assets and more.

The purpose of technical component is to determine technical tools that provide accounting. The object of technical component is a form of accounting, elements – general-ledger, memorial warrant, simplified, computer and so on.

Implementing elements of methodological component on accounts, accounting records and reporting

forms, including domestic, is by using objects and elements of technical component.

Setting a method for accounting policies means selecting an assessment of items of financial statements. Accounting policies of each public sector entity is subject to design by appropriate organizational and administrative documents, such as orders of accounting policies. Order of the entity's accounting policies should reflect specific ways of shaping information about financial position and financial performance of institution (methodic tools of accounting), which reveals the ways of accounting:

- options are provided for regulations on accounting;
- a description of which is not in regulations on accounting;
- principles which is defined with regulations and organization approves their uses, based on specific operating conditions;
- other than those laid down in regulations on accounting, but which allow the organization reflecting its financial position and financial performance more reliably;
- variations are caused by contradictions and imperfections of existing regulations on accounting.

Order of accounting policies is formed taking into account: the principle of consistency, ie constantly, year after year, applying the chosen institutional policy. It can operate for several years, but clarification of certain provisions of the policy (due to changes in limit cash transactions, timing of reporting, changes in laws and regulations, significant changes in terms of institutions activities and other important factors) may be amended by order of the head.

With accounting policies the organization, management and control of accounting budgetary institutions take place as a process, namely: developing the Work Plan of accounts, setting schedule of document, regulating all organizational and methodological components of your process and so on. In addition, disclosing business operations of budget entity is under the rules established in accounting policy, which is a regulator of this process. That process is organized in accordance with the relevant accounting policy, implementation of which is within it and through which are conditions for its control. Thus, such dimensions are to be predetermined by supplementing with the regulatory, organizational and supervisory.

### Conclusions

The study on developing accounting policy at public sector entities and its impact on the quality of information made it possible to reach such conclusions.

There are some problems on formation of accounting policy in public sector entities of Ukraine due to imperfection of the legal and methodological framework and a low level of managerial accounting. General rules for formation of accounting policies in budgetary institutions should be legally established, not as a recommendation. Given peculiarities inherent in each individual budgetary institution or department or agency as a whole, they can be adjusted. This will provide an opportunity to increase the role of accounting policies in the public sector as part of management of entities, since detailed accounting policy allows management to analyze the work of the whole department or agency in particular, monitor revenues and expenses, to make appropriate and timely management decisions.

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Дата подання рукопису: 12.08.2013 р.