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**ФОРМУВАННЯ В УМОВАХ ПОБУДОВИ РАЦІОНАЛЬНОЇ СИСТЕМИ**  
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IN THE CONTEXT OF BUILDING A RATIONAL TAXATION SYSTEM**

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**A GAZDASÁGI ENTITÁSOK SZÁMVITELI POLITIKÁJA, ANNAK  
KIALAKÍTÁSA A RACIONÁLIS ADÓRENDSZER KIÉPÍTÉSE  
SZEMPONTJÁBÓL**

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## INTRODUCTION

The relevance of the topic of the qualification work „Accounting policy of a business entity and its formation in the context of building a rational taxation system” is because accounting policy is one of the financial accounting tools that have a significant impact on management decision-making. It is an important tool for understanding the content of financial statements, as it provides information about the financial position, performance and cash flows of the company. Accounting policies also provide for important structural aspects of the company. The experience of countries with developed market relations shows that a well-developed accounting policy is an important element of the overall mechanism for managing the economic activities of enterprises.

In an ever-evolving business society, there is a growing number of small and medium-sized enterprises whose economic situation and results can only be summarized by accounting. The methodology of accounting information and its processing and recording must follow the instructions in the legislation and laws. In the enterprise, the accounting policy provides the background and the precise methodological implementation.

The development of an accounting policy in any enterprise is a labour-intensive, time-consuming and responsible process. After all, a company must work for many years and account for its assets and liabilities by the accounting policy it has developed. This requires a balanced approach to accounting policy that is appropriate to the operation's specificities, however, we are increasingly seeing a formal, narrow approach to accounting policy development, limited to preparing financial statements that meet the general requirements of professional and external users.

Accounting policy thus plays an important role in the enterprise's economic activity. The Regulation and the methodology it summarises are necessary from the moment the activity starts. The impact and importance of this for the business and the organisation it requires have been the subject of much research. Among others,



Butynets F.F., Baranovska T.V., Belousova I.A., Gudzenko N.M., Kitaychuk T.G., Kovalchuk L.V., Pushkar M.S., Veriga Y.A. and Yatsyshyn S.R.

The thesis aims to justify the need for an accounting policy in the current economic context, summarize the reasons that hinder its implementation in business practice and develop proposals to solve the problem.

To achieve this objective, the following tasks have been identified:

1. To study the theoretical foundations of accounting policy, its economic essence, principles of formation and regulatory and legal regulation;
2. To study the specifics of the economic activity of the enterprise, the place of accounting policy in the taxation system and analysis of its elements;
3. To study the problems of accounting policy formation and provide recommendations on the formation of accounting policy.

The object of the study is the development of the accounting policy of the enterprise.

The subject of the study is to set out in the accounting policy regulation the accounting organization and accounting methodology appropriate to the specific characteristics of the enterprise.

During the thesis, scientific research, generalization and analysis methods have been used to collect and describe data on the accounting policy of the enterprise.

The research was based on academic works of domestic and foreign scholars on the accounting policy of enterprises and accounting organizations, materials of academic and practical conferences and seminars, reference and information publications, educational materials, laws and regulations of Ukraine, and Internet sources.

In terms of structure, the thesis consists of an introduction in English, Ukrainian and Hungarian, three chapters, conclusions in English, Ukrainian and Hungarian, and annexes.

The first chapter contains the theoretical basis of accounting policy, an overview of the accounting principles of its development and normative-legal regulation.

The second chapter details and presents the characterization of the economic activity of ' ', the aspects of the formation of its accounting, the characteristics of the applied tax system and the elements of accounting policy and their analysis.

The third chapter examines the problems of accounting policy formulation in the enterprise in modern conditions and ways of solving them and makes recommendations for improving the regulation of accounting policy in light of foreign practice.

The thesis contains 21 figures, 10 tables, and 80 pages without annexes.

## ВСТУП

Актуальність теми кваліфікаційної роботи «Облікова політика суб'єкта господарювання та її формування в умовах побудови раціональної системи оподаткування» обумовлена тим, що облікова політика є одним з інструментів фінансового обліку, який має значний вплив на прийняття управлінських рішень. Вона є важливим інструментом для розуміння змісту фінансової звітності, оскільки надає інформацію про фінансовий стан, результати діяльності та грошові потоки компанії. Облікова політика також забезпечує для важливих структурних аспектів компанії. Досвід країн з розвиненими ринковими відносинами свідчить, що добре розроблена облікова політика є важливим елементом загального механізму управління господарською діяльністю підприємств.

В суспільстві, яке постійно розвивається, з'являється все більше малих і середніх підприємств, економічне становище і результати діяльності яких можуть бути узагальнені тільки за допомогою бухгалтерського обліку. Методологія отримання облікової інформації, її обробка та реєстрація повинні відповідати інструкціям, викладеним у законодавстві та законах. На підприємстві облікова політика забезпечує основу і точне методологічне виконання.

Розробка облікової політики на будь-якому підприємстві є трудомістким, тривалим і відповідальним процесом. Адже підприємству належить працювати багато років і обліковувати свої активи та зобов'язання відповідно до розробленої облікової політики. Це вимагає зваженого підходу до облікової політики, яка відповідає специфіці діяльності. Однак сьогодні ми все частіше спостерігаємо формальний, вузький підхід до розробки облікової політики, що обмежується підготовкою фінансової звітності, яка відповідає загальним вимогам професійних та зовнішніх користувачів.

Таким чином, облікова політика відіграє важливу роль у господарській діяльності підприємства. Положення та методологія, яку воно узагальнює, є

необхідними з моменту початку діяльності. Вплив і важливість цього для бізнесу та організації, якої він потребує, були предметом багатьох досліджень. Зокрема, Бутинець Ф.Ф., Барановська Т.В., Белоусова І.А., Гудзенко Н.М., Китайчук Т.Г., Ковальчук Л.В., Пушкар М.С., Верига Ю.А. та Яцишин С.Р.

Метою дипломної роботи є обґрунтування необхідності облікової політики в сучасних економічних умовах, узагальнення причин, що перешкоджають її впровадженню в практику господарювання, та розробка пропозицій щодо вирішення проблеми.

Для досягнення поставленої мети були визначені наступні завдання:

1. вивчити теоретичні основи облікової політики, її економічну сутність, принципи формування та нормативно-правове регулювання;
2. дослідити специфіку господарської діяльності підприємства, місце облікової політики в системі оподаткування та аналіз її елементів;
3. дослідити проблеми формування облікової політики та надати рекомендації щодо формування облікової політики.

Об'єктом дослідження є процес розробки облікової політики підприємства.

Предметом дослідження є закріплення в положенні про облікову політику організації та методології бухгалтерського обліку, що відповідає специфіці діяльності підприємства.

У процесі написання дипломної роботи використовувалися методи наукового дослідження, узагальнення та аналізу для збору та опису даних про облікову політику підприємства.

Інформаційною базою дослідження стали наукові праці вітчизняних і зарубіжних вчених з питань облікової політики підприємств та організації бухгалтерського обліку, матеріали науково-практичних конференцій і семінарів, довідкові та інформаційні видання, навчальні матеріали, законодавчі та нормативно-правові акти України, джерела мережі Інтернет.

За структурою дипломна робота складається зі вступу англійською, українською та угорською мовами, трьох розділів, висновків англійською, українською та угорською мовами і додатків.

Перший розділ містить теоретичні основи облікової політики, огляд облікових принципів її формування та нормативно-правового регулювання.

У другому розділі деталізовано та подано характеристику господарської діяльності аспекти формування його бухгалтерського обліку, характеристику застосовуваної системи оподаткування, а також елементи облікової політики та їх аналіз.

У третьому розділі досліджено проблеми формування облікової політики на підприємстві в сучасних умовах та шляхи їх вирішення, а також надано рекомендації щодо вдосконалення регулювання облікової політики з урахуванням зарубіжної практики.

Дипломна робота містить 21 рисунок, 10 таблиць та викладена на 80 сторінках без додатків.

## BEVEZETÉS

A kutatási téma „A gazdasági entitások számviteli politikája, annak kialakítása a racionális adórendszer kiépítése szempontjából” relevanciája abban rejlik, hogy a számvitelpolitika a pénzügyi számvitel egyik eszköze, amely nagy jelenőségge bír a vezetői döntések meghozatalára. Fontos eszköz pénzügyi kimutatások tartalmának megértéséhez, mivel információt nyújt a vállalat pénzügyi helyzetéről, teljesítményéről és pénzforgalmáról. Emellett a vállalkozás fontos struktúrális momentumai is helyet kapnak a számvitelpolitikában. A fejlett piaci kapcsolatokkal rendelkező országok tapasztalatai azt mutatják, hogy a vállalkozások gazdasági tevékenységének irányítására szolgáló átfogó mechanizmus fontos eleme a jól kialakított számviteli politika.

A folyton fejlődő gazdálkodó társadalomban egyre több kis- és középvállalkozás jelenik meg, amelyek gazdasági helyzetét és eredményeit a számvitel képes csak összegezni. A számviteli információk és azok feldolgozásának és rögzítésének módszertana folyamaton összhangban kell legyen a jogszabályokban és törvényekben rögzített utasításokkal. A vállalkozásban pedig ezek háttérét és pontos módszertani kivitelezését a számvitelpolitika végzi.

A számvitelpolitika kialakítása minden vállalkozásnál munka- és időigényes, valamint felelősségteljes folyamat. Hiszen a vállalatnak hosszú évekig kell dolgoznia, és az általa kialakított számvitelpolitika szerint kell elszámolni az eszközeit és a kötelezettségeit. Ez a számvitelpolitika kiegyensúlyozott megközelítést igényli, amely megfelel a működés sajátosságainak. Napjainkban azonban egyre inkább a számvitelpolitika kidolgozásának formális, szűkre szabott megközelítése látható, amely arra korlátozódik, hogy a pénzügyi kimutatásokat a szakmai- és a külső felhasználók általános követelményeinek megfelelően készüljön el.

A vállalkozás gazdasági tevékenységében így fontos szerepet játszik a számvitelpolitika. A tevékenység megkezdésének pillanatától szükséges a rendelet és az abban összefoglalt módszertan. Hogy ennek milyen hatásai és jelentősége van

a vállalkozásra, valamint ezek milyen szervezést igényelnek, már számos kutatót foglalkoztatott ez a kérdés. Többek között Butynets F.F., Baranovska T.V., Belousova I.A., Gudzenko N.M., Kitaychuk T.G., Kovalchuk L.V., Pushkar M.S., Veriga Y.A. és Yatsyshyn S.R.

A dolgozat célja, hogy alátámassza a számviteli politika kialakításának szükségességét a jelenlegi gazdasági viszonyok között, és összefoglalja azokat az okokat, amelyek akadályozzák annak megvalósítását a vállalati gyakorlatban, valamint a probléma megoldását célzó javaslatokat dolgozzon ki.

Az cél eléréséhez a következő feladatok kerültek kitűzésre:

1. Tanulmányozni a számvitelpolitika elméleti alapjait, gazdasági lényegét, kialakításának alapelveit és annak normatív jogi szabályozását;
2. Megvizsgálni a vállalkozás gazdasági tevékenységének sajátosságait, a számvitelpolitika adórendszerben való elhelyezkedését és az elemeinek elemzését;
3. Megvizsgálni a számvitelpolitika kialakításának problematikáját és javaslatok megfogalmazása a számvitelpolitika kialakításával kapcsolatban.

A tanulmány objektuma a vállalkozás számvitelpolitikájának a kialakításának a folyamata.

A tanulmány tárgya a vállalkozás sajátosságainak megfelelő számvitel-szervezés és számviteli módszertan rögzítése a számvitelpolitika-rendeletben.

A szakdolgozat során tudományos kutatási, általánosítási és elemzési módszerek kerültek alkalmazásra az adott vállalkozás számvitelpolitikájára vonatkozó adatok összegyűjtése és leírása során.

A kutatás alapját hazai és külföldi tudósok a vállalkozás számvitelpolitikájáról és a számvitel-szervezésről szóló tudományos munkái, tudományos és gyakorlati konferenciák és szemináriumok anyagai, referencia és tájékoztató kiadványok, oktatóanyagok, Ukrajna törvényei és rendeletei, valamint internet források képezték.

A munka felépítését tekintve a dolgozat angol, ukrán és magyar nyelvű bevezetésből, három fejezetből, angol, ukrán és magyar nyelvű következtetésekből és mellékletekből áll.

Az első fejezet a számvitelpolitika elméleti alapjait, kialakításának számviteli alapelveinek áttekintését és normatív-jogi szabályozását tartalmazza.

A második fejezet részletezi és bemutatja a gazdasági tevékenységének jellemzését, számvitelének kialakítási szempontjait, az alkalmazott adórendszer jellemzőit és a számvitelpolitika elemeit és azok elemzését.

A harmadik fejezet megvizsgálja számvitelpolitika kialakításának problémái a vállalkozásnál modern körülmények között és azok megoldásának módjait, valamint ajánlásokat tesz a számviteli politika szabályozásának fejlesztésére a külföldi gyakorlat figyelembevételével.

A szakdolgozat 21 ábrát, 10 táblázatot tartalmaz, és 80 oldalból áll mellékletek nélkül.



# **CHAPTER I. CONCEPT AND THEORETICAL BASIS OF ACCOUNTING POLICY**

## **1.1. Concept, meaning and main categories of accounting policy**

From an economic perspective, information is both a service and a market product, but unlike an exchange of goods, in an information exchange both parties retain their “commodity”, i.e. the information. The amount of material, energy and labour used in the products is decreasing, while the amount of information input is increasing [1]. Accounting and information are closely linked. Accounting is the process of defining, measuring, recording, accumulating, generalizing, storing, and transmitting information about the activities of an enterprise to external and internal users for decision-making [2]. As summarized in the law, accounting provides relevant financial and non-financial information to stakeholders to enable management to make realistic and rational decisions.

The current stage of development of the market economy is characterized by a variety of forms of ownership and management, but all enterprises, without exception, develop accounting policies, which are an important part of the process of accounting and financial reporting.

The accounting policy provides answers to the questions that arise in accounting. Accounting policy set out all the criteria, requirements and conditions under which we keep our accounts. The accounting policy is a manifestation of a mixed approach to the organization of accounting, which is currently becoming widespread and involves a combination of centralized regulation (by the state or professional organizations) and the company's own rules for organizing the accounting process, taking into account the industry and specifics of the company's activities.

The accounting policy is the specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting its financial statements [3].

**Table 1.1.****Comparison of different definitions of accounting policy**

<b>Author</b>	<b>Definition of term</b>
Butynets F.F. [4]	Not just a set of accounting methods chosen by the business environment, but also the choice of accounting methodology that allows using different options for reflecting the facts of business life. In a broad sense, it can be defined as accounting management, and in a narrow sense - as a set of accounting methods (the choice of specific accounting methods by an enterprise).
Baranovska T.V. [5]	The accounting methodology chosen by the company, taking into account the established norms and peculiarities, aims to achieve its goals and objectives and is used to ensure the reliability of financial statements and a quality management system.
Belousova I.A. [6]	An important tool for setting key performance indicators, tax planning, and pricing policy.
Kovalchuk L.V. [7]	In general, this is the position of the company, the validity of its actions and its defence against the claims of the tax authorities.
Pushkar M.S. [8]	Regulations (a set of rules), according to which the accounting department performs financial and management accounting.
Pavlov P.V. [9]	A certain procedure of actions aimed at collecting, processing and providing the necessary information to the relevant users to realize their own interests in the field of accounting
Veriga Y.A. [10]	The set of assumptions, rules and methods used by management in the preparation and presentation of financial statements.
Yatsyshyn S.R. [11]	A set of specific elements of accounting organization determined by an enterprise based on generally accepted rules, taking into account the specifics (features) of its activities.

*Source: prepared by the author*

The concept of "policy" at the level of an individual enterprise is understood as forms and methods of tracking and maintaining priorities for achieving the main goals of the enterprise. This concept implies the existence of alternative directions, the choice of which is related to the process of making managerial decisions. For example, market conditions provide for the availability of alternatives in terms of choosing development directions, production volumes, resources, sources of financing, forms and methods of investment, etc. As a result, such concepts as economic, technical, social, financial, tax, depreciation, accounting policies, etc. have become widespread in business practice [12].

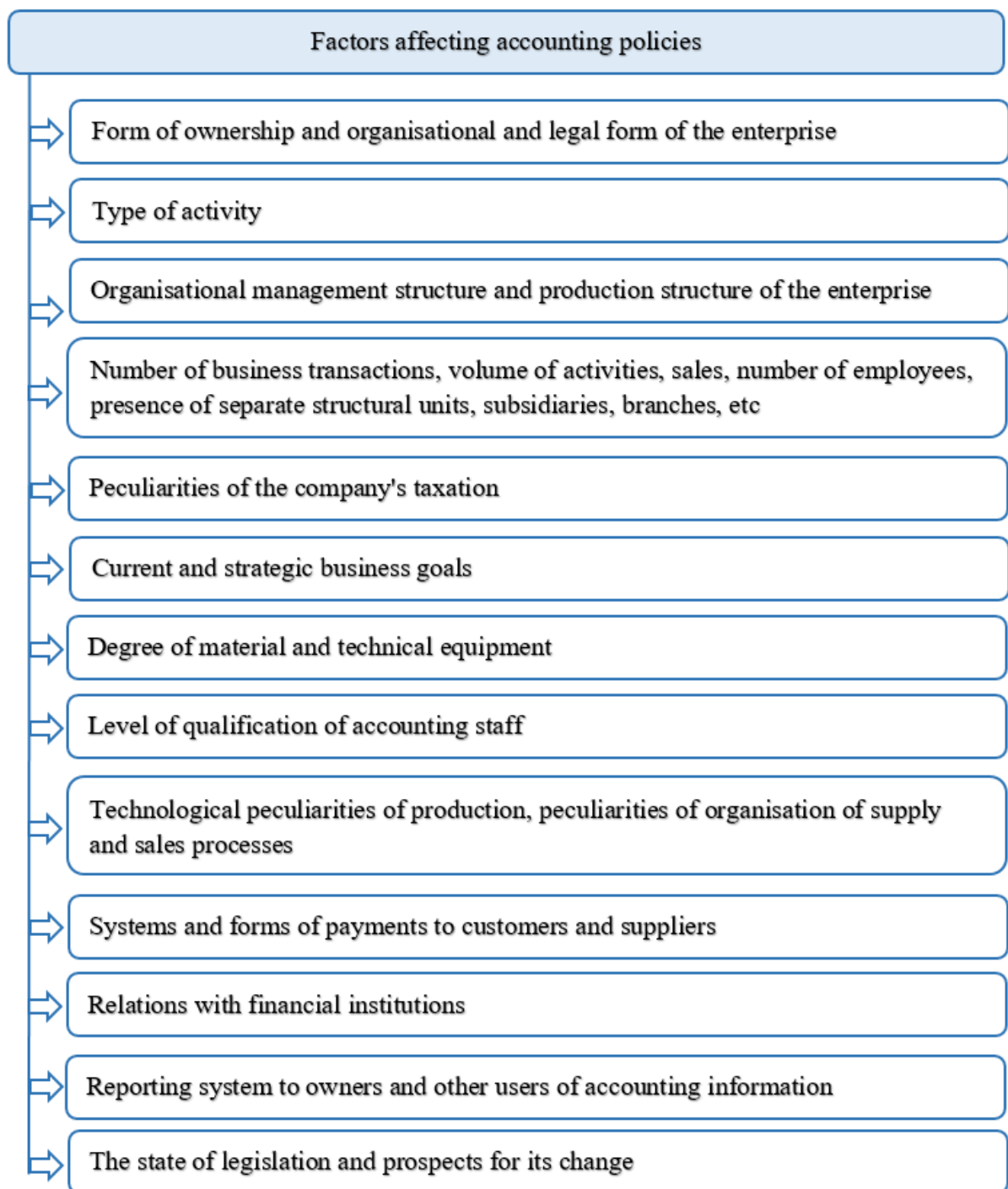
The concept of accounting policy is relevant only when market mechanisms of economic management are used. In the conditions of market relations, accounting of any economic entity, as noted by R.A. Alborov [13], goes beyond accounting and

simple sequential registration of economic facts. This, in turn, requires accounting at enterprises by the relevant rules, within the general principles and provisions approved by the legislative acts of the country. By choosing such rules and specifying them in internal regulations, companies implement their own accounting policies.

The Law of Ukraine „About Accounting and Financial Reporting in Ukraine” stipulates that accounting policy is a set of principles, methods and procedures used by an enterprise for the preparation and presentation of financial statements. However, this definition is systematically criticized by scholars [2]. On the one hand, scholars agree that it is unlawful to include accounting and financial reporting principles in the definition of accounting policy since they are mandatory and companies do not have the right to choose their application. On the other hand, accounting policies are unlikely to relate only to financial statements, since financial statements are the final stage (product) of accounting. Therefore, an enterprise uses the chosen accounting methods and procedures first for accounting purposes and only then, as a result, for the preparation of financial statements.

It can be seen, there are as many definitions proposed, as there are authors who have formulated them. In our opinion, the most correct approach is that accounting policy is not only a set of methods for reporting purposes, but also a tool for organizing accounting and management at an enterprise.

First of all, the accounting policy provides information about the specifics of accounting at each enterprise, and on the other hand, it allows the enterprise's divisions to adhere to uniform accounting rules that take into account the specifics of the enterprise's activities. At the same time, the general rules of accounting are established centrally at the state level, while at the enterprise they are specified depending on the business environment, staff qualifications, technical support, industry, etc. Thus, the accounting policy of an enterprise is influenced by various factors (see Figure 1.1).



**Figure 1.1. Factors affecting accounting policy**

*Source: prepared by the author*

It is fair to consider accounting policies at the macro and micro levels. The macro level defines accounting policy as the formation of unified approaches and rules for organizing and maintaining accounting and preparing accounting (financial) statements of enterprises within a particular state (or group of states).

At the micro level, the most common interpretation is that it is an individually developed accounting methodology for a particular business entity based on unified

rules enshrined in the regulatory framework of each country. Given this, it would be more correct to officially define the concept of accounting policy as a set of methods and procedures used by an enterprise for accounting and financial reporting.

The object of an enterprise's accounting policy is an accounting item for which regulatory and legal documents provide for alternative valuation or accounting options. The objects of accounting policy are fixed assets, inventories, current receivables, collateral, income, expenses, etc.

When developing an accounting policy, the factors that influence the formation of the accounting policy should be taken into account. Its classification should be clearly understood for a deeper understanding of the essence of accounting policy. Applying the current regulatory and legal legislation and taking into account the main factors influencing the formation of accounting policies, we propose the following main classification features of accounting policies (see Table 1.2)

**Table 1.2**

**Types of accounting policies**

Classification features	Types of accounting policies
1	2
The level of regulatory control	<ul style="list-style-type: none"> <li>Accounting policies developed by the current legislation</li> <li>Accounting policies prepared by IFRS</li> <li>Accounting policies prepared by the requirements of other standards (for example GAAP)</li> </ul>
Type of economic activity	<ul style="list-style-type: none"> <li>Accounting policy for an enterprise engaged in commercial activities</li> <li>Accounting policy for an enterprise engaged in non-commercial activities</li> </ul>
Form of ownership	<ul style="list-style-type: none"> <li>Accounting policy for a private enterprise</li> <li>Accounting policy for a collective enterprise</li> <li>accounting policy for a state-owned enterprise</li> </ul>
About information users	<ul style="list-style-type: none"> <li>Accounting policy for financial statements</li> <li>Accounting policy on taxes and duties (tax relations)</li> <li>Accounting policy for obtaining management accounting data</li> </ul>

**Continued from Table 1.2**

Classification features	Types of accounting policies
-------------------------	------------------------------

1	2
Type of accounting	<ul style="list-style-type: none"> <li>• Accounting policy for financial accounting purposes</li> <li>• Accounting policy for tax accounting purposes</li> <li>• Accounting policies for management accounting purposes</li> <li>• Accounting policies for IFRS accounting</li> </ul>
Period of validity	<ul style="list-style-type: none"> <li>• Accounting policies of the previous period (retrospective)</li> <li>• Accounting policy of the reporting period (current)</li> <li>• Accounting policies for future periods (planned)</li> </ul>
Type of economic activity	<ul style="list-style-type: none"> <li>• Accounting policy for agricultural, forestry and fisheries undertakings</li> <li>• Accounting policy for undertakings in the extractive industries</li> <li>• Accounting policy for manufacturing enterprises</li> <li>• Accounting policy for electricity, gas, steam and air conditioning supply and water supply enterprises</li> <li>• Accounting policy for construction enterprises</li> <li>• Accounting policy for wholesale and retail trade enterprises</li> <li>• Accounting policy for transport enterprises; accounting policy for postal and courier enterprises</li> <li>• Accounting policy for temporary accommodation and food service activities</li> <li>• Accounting policy for information and telecommunications enterprises</li> <li>• Accounting policy for enterprises engaged in financial and insurance activities</li> <li>• Accounting policy for enterprises engaged in real estate activities</li> <li>• Accounting policies for undertakings engaged in professional, scientific and technical activities</li> <li>• Accounting policies for enterprises engaged in administrative and business activities and ancillary services</li> <li>• Accounting policies for public administration and defence bodies, compulsory social security organizations</li> <li>• Accounting policies for educational institutions</li> <li>• Accounting policies of health and social assistance institutions</li> <li>• Accounting policies for arts, sports, entertainment and recreation institutions</li> <li>• Accounting policies of enterprises providing other types of services</li> <li>• Accounting policies of extraterritorial organizations</li> </ul>
From the order of creation	<ul style="list-style-type: none"> <li>• Accounting policy of an individual entrepreneur</li> <li>• accounting policy of a legal entity</li> <li>• accounting policy of the holding company</li> </ul>

*Source: prepared by the author based on [14], [15], [16]*

In today's environment, when companies are engaged in different types of activities, there are differences in production technologies, accounting systems, and

management information needs – all this requires the systematization of accounting policies based on the identification of various classification features. Such a classification of accounting policies will allow systematizing the current understanding and various aspects of this accounting category. Such a classification will help to understand the methodological and practical aspects of different accounting policies and explain their wide application range.

The accounting policy is one tool for generating information to make effective management decisions. A complete and meaningful interpretation of the concept of „accounting policy”, understanding of the content of accounting policy and allocation of factors influencing its formation will allow achieving the maximum possible results of the enterprise's activity: to influence the collection, systematization and generalization of the data obtained, cost indicators, financial results, and the optimality of taxation.

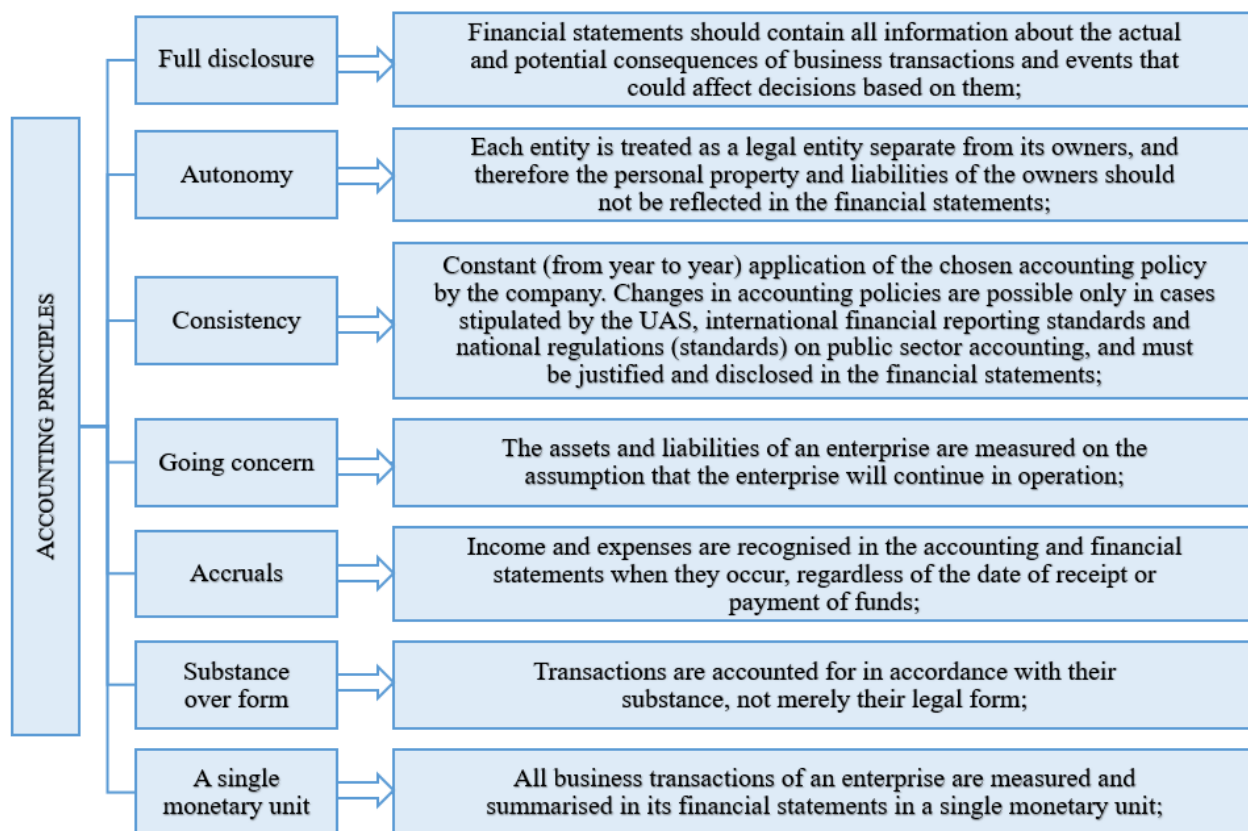
## **1.2. Principles of accounting policy formation.**

The Law „About Accounting and Financial Reporting in Ukraine” defines accounting policies as a set of principles, methods and procedures used by an enterprise to prepare and present financial statements [2]. Thus, the current legislation in Ukraine defines accounting policy through three components, which are implemented differently at various levels of accounting policy regulation.

The first of these components is the principles. Paragraph 3 of Section I of NRS 1 “General Requirements for Financial Reporting” defines an accounting principle as follows: it is a rule that should be followed when measuring, evaluating and recording business transactions and when reflecting their results in financial statements [17]. The principles are regulated at the national level of accounting policy. They are uniform and mandatory for use by all business entities.

Accounting principles are regulated and formulated by the Law of Ukraine „About Accounting and Financial Reporting in Ukraine”. The principles set out in the law should be taken into account when formulating the company's accounting

policies, and the company's accounting policies should be developed on these principles (see Figure 1.2).



**Figure 1.2. Accounting principles based on the Law of Ukraine „About Accounting and Financial Reporting in Ukraine”**

*Source: prepared by the author*

*The principle of full disclosure* states that the information in the financial statements should be complete in terms of its materiality and the efficiency of the costs associated with obtaining the information.

*The principle of autonomy* treats an enterprise as an independent economic entity that is separate from the owner of the enterprise and other enterprises and requires that enterprises be treated as a separate accounting entity, i.e., the property and liabilities of the enterprise should be accounted for separately from the property and liabilities of the owners and other enterprises.

*The principle of consistency* implies that accounting policies should be applied consistently, which follows from the requirement to compare the reporting information. Changes in accounting policies should be made only following the



requirements of the applicable law, which are regulated by NAS 6 „Corrections of Errors and Changes in Financial Statements". They must be justified and disclosed in the financial statements.

*The going concern* basis of accounting assumes that an entity has neither the intention nor the need to liquidate or significantly reduce the scale of its operations. The liquidation of an entity affects the classification of assets and the valuation methodology. This principle allows for a logical and consistent implementation of capital preservation and increases concepts and a unified approach to the depreciation policy. Consistent adherence to the principle allows for full control over the real financial growth of capital.

Under the *accrual basis of accounting*, income and expenses are recognized when they are incurred or arise (rather than when cash is received or paid) and are recorded in the financial statements in the periods to which they relate. Financial statements prepared on the accrual basis of accounting inform users not only about the transactions that have occurred, including payments and receipts of cash but also about commitments to pay cash in the future and cash resources to be received in the future. Such statements contain a variety of information about past business activities and other events, which is particularly important for making informed management decisions.

*The principle of substance* over form means that the substance of transactions and business facts does not always correspond to what follows from their documentation and legal form. This principle requires that information be presented in a manner that is consistent with reality and reflects the economic substance.

*The principle of a single monetary unit*, which is determined by the need to measure the facts and phenomena of economic activity, along with the processes of identifying, registering, summarizing, and transmitting information, is the essence of accounting. The principle of a single monetary measure is mandatory only for financial accounting and does not preclude the use of other measures in analytical accounting.

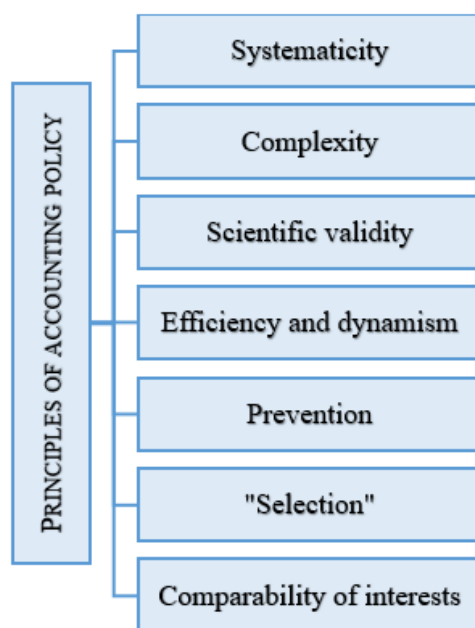
Accounting policy principles are the rules that are used when choosing methods and ways to measure, evaluate and record business transactions and when reflecting their results in financial statements [18].

However, in the economic literature, there is no single approach to the principles of forming the accounting policy of an enterprise. In particular, L. G. Devashchuk, V. T. Yermalaeva, Y. P. Kvach and O. V. Rudynska [19, p. 169] note that in preparing annual financial statements, an enterprise should adhere to the following principles of accounting policy

- not to change during the year the principles of accounting policy for the reflection of certain facts of economic activity and valuation of property and liabilities, based on the procedure provided by law (principle of accounting consistency);
- to fully reflect in the accounting for the reporting year all facts of economic activity carried out in the current year and the results of the inventory of property and liabilities (the principle of completeness of coverage)
- correctly allocate income and expenses to the reporting period following regulations (the principle of accrual and matching of income and expenses); - distinguish between current production costs (turnover costs) and capital investments in accounting;
- ensure that analytical and synthetic accounting data and account balances are identical.

Effective functioning of the company's accounting policy system is not possible without compliance with certain principles of its construction, the law of accounting summarizes the principles discussed above. However, in today's business environment, accounting policies are designed to perform not only the actual accounting and reporting functions but also to provide other management functions, such as planning, economic analysis, control and forecasting. Therefore, when developing an accounting policy, not only specific accounting principles should be followed. Pushkar M. S. formulated additional principles that should also

be taken into account when formulating the company's accounting policy (see Figure 1.3).



**Figure 1.3. Principles of accounting policy according to Pushkar's research**

*Source: prepared by the author based on [19]*

*The principle of systematicity* – according to which accounting policy is considered as an artificially created component of the production system that performs functions related to the collection, classification, processing, analysis and formation of various types of accounting information to determine the economic ideology of the enterprise [12].

*The principle of complexity* – provides for the study and assessment of an event not from the standpoint of separate isolated causes, but by the aggregate impact on the economic system of technical, economic, social, environmental, political and other significant factors.

*The principle of scientific validity* – follows the effect of the STP, laws of economic development of society, the concept of state policy, and the regulatory framework.

*The principle of efficiency and dynamism* – provides for the direction of accounting policy to solve not only current but also long-term strategic tasks of the

enterprise development, provided that there are effective alternative options for achieving a particular goal.

*The principle of prevention* – performs a preventive function, creating conditions for timely informing the company's management about deviations from planned or standard values of expenses and performance results, for possible correction of management decisions.

*The principle of „selection”* – stipulates that the information provided at each level of the production system should be necessary and essential for making management decisions.

*The principle of comparability of interests* – the company is an element of the state system, governed by regulations, state resources, and privileges.

### **1.3. Features and legal regulation of accounting policy in Ukraine.**

When forming the methodological principles of the company's accounting policy, the provisions of the regulatory and methodological framework that provides for more than one variant of valuation methods and accounting procedures for a particular accounting object are primarily considered. Single-variant methods of valuation, accounting and procedures may be fixed in the order of the accounting policy of the enterprise as mandatory for use in the enterprise. For example, a company's choice of depreciation method for fixed assets is classified as a variant approach to accounting policy, while the method of valuation of current liabilities in the balance sheet is classified as a single option.

The need to formulate accounting policies directly at the enterprise is due to the specifics of its activities, which cannot be reflected in any regulatory document with sufficient completeness due to their specificity. Accounting at each enterprise is based on the relevant regulatory and legal support – laws and bylaws (regulations, instructions, guidelines, recommendations, orders, etc.) (see Table 1.3) that directly regulate the organization of accounting and reporting, as well as the requirements of financial and commercial law. Therefore, the degree of freedom of a particular

enterprise in formulating its accounting policy, as noted by scholars, is legally limited by the state regulation of accounting in the form of a list of methods and accounting procedures.

**Table 1.3**

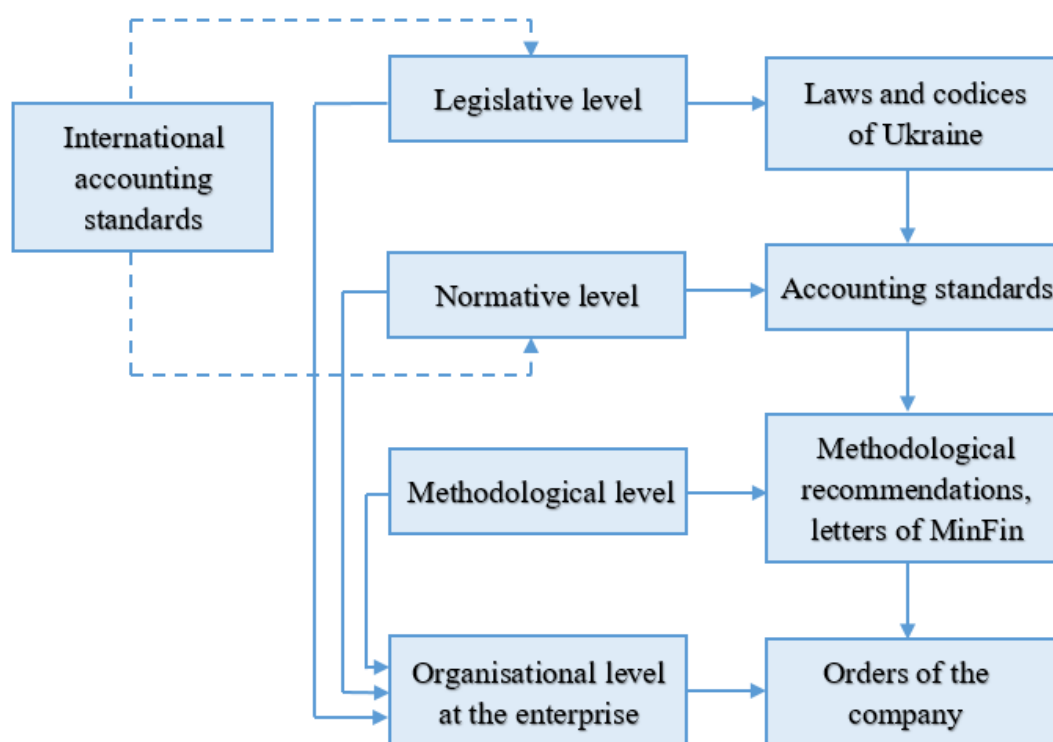
**Main normative documents governing the development of accounting policies**

Type	English translation	Accepted by	The issue to be regulated
<b>Law of Ukraine</b>	About accounting and financial reporting in Ukraine	No. 996-XIU of 16.07.1999.	The legal basis for the definition and the organization of the accounting policies of undertakings
<b>UAS 1</b>	General requirements for financial statements	MinFin of Ukraine No. 87 of 31.03.1999.	Disclosure of accounting policy information in the notes to an enterprise's financial statements
<b>UAS 6</b>	Corrections and amendments to financial statements	MinFin of Ukraine No. 135 of 28.05.1999.	Procedure for changing an enterprise's accounting policies
<b>Order</b>	Guidelines on the company's accounting policy	MinFin of Ukraine No 635 of 27.06.2013	Content of the administrative document, the organizations involved in its development and any changes that have occurred
<b>Letter</b>	About accounting policies	MinFin of Ukraine No. 31-34000-10-5/27793 of 21.12.2005.	Review of selected methods, principles and procedures in the administrative document (regulation, laws)

*Source: prepared by the author*

Accounting policies are developed and implemented at several levels. However, in the economic literature, economists do not have a single approach to the number of levels of accounting policy. One group of economists distinguishes two levels of accounting policy: the state (national) level of accounting policy and the accounting policy of the enterprise [25, p. 37]. The second one is the international and domestic level [26, p. 24]. Another group defines three levels of accounting policy: interstate, state (national) and enterprise accounting policy [27, p. 58]. The approaches to the allocation of accounting policy levels are not completely complete and exhaustive, as they do not take into account the level of international accounting standardization and industry specifics. In this regard, we

propose to distinguish between international and national levels of accounting policy (see Figure 1.4).



**Figure 1.4. Normative and legal regulation of accounting policy formulation**

*Source: prepared by the author*

The international level of accounting policy includes the principles and rules for financial accounting defined by International Accounting Standards [19, p. 60]. In international practice, a separate standard, IAS 8 „Accounting Policies, Changes in Accounting Estimates and Errors” is used to regulate the selection and application of accounting policies, the reflection of changes made to them and the disclosure of information in financial statements.

The national level of accounting policy is the establishment of general principles for the functioning of financial accounting within the country through the development of rules, regulations and standards. It includes the legislative, regulatory, methodological, organizational, and administrative levels at the enterprise.

The first level of accounting regulation in Ukraine – legislative – includes the Law of Ukraine „About Accounting and Financial Reporting in Ukraine”. This law

defines the legal framework for the regulation, organization, accounting and financial reporting in Ukraine and has five sections. With the advent of the Law of Ukraine „About Accounting and Financial Reporting in Ukraine” companies have gained freedom of choice in organizing and maintaining accounting, namely, to ensure accounting, the company independently chooses the form of accounting organization and determines the accounting policy of the company [2].

The second level is regulatory. This level includes national UAS, the chart of accounts for accounting for assets, capital, liabilities and business transactions of enterprises (organizations), and its application instructions. Documents of this level define the general principles and rules for financial accounting and the formation of complete, reliable and unbiased information about the financial and property status of the company in the financial statements.

National standards require that the effects of changes in accounting estimates are recognized only in the income statement, and in the same line item of the income statement that was previously used to recognize income or expense related to the subject of the estimate. A change in an accounting estimate results in an increase or decrease in the number of certain items of assets, equity or liabilities.

Accounting experts believe that the main disadvantages of the UAS are the following:

- the adopted national standards contain many undefined terms and concepts;
- inconsistency between the UAS and tax legislation;
- regulation of management accounting in terms of cost accounting and production costing [19, p. 54].

Despite some shortcomings, the accounting regulations (standards) allowed to significantly improve domestic accounting, as well as to contribute to the development of the methodological part of the reflection of assets and liabilities in the accounting policy of the enterprise.

The third level of accounting regulation is methodological. Documents of this level are developed by ministries and agencies within their competence, by sectoral specifics, based on national UAS. They are advisory, not mandatory, and should not

contradict the Law „About Accounting and Financial Reporting”, the Chart of Accounts and the Instructions for its application, etc. This level includes the Letter of the Ministry of Finance of Ukraine „About Accounting Policy”, which contains general provisions and an incomplete list of accounting policy elements.

It is also necessary to distinguish the fourth level – organizational and administrative. Documents of this level are formed directly at the enterprise by its economic services (accounting, financial or planning and economic departments). According to the Law of Ukraine „About Accounting and Financial Reporting in Ukraine”, an enterprise independently develops systems and forms:

- of internal economic (management) accounting,
- reporting and control of business operations,
- determines the rights of employees to sign accounting documents;
- forms of primary documents,
- accounting registers and reports for financial and management accounting,
- rules of document flow,
- the technology of accounting information processing,
- procedure and rules of internal control over business operations [2].

The national level of accounting policy is aimed at reducing differences in the ways of recording, valuation, and presentation of financial information of business entities.

To summarize, the regulation of an enterprise's accounting policy requires both a thorough mastery of the general methodological legal and regulatory documents governing the organization of accounting and reporting in Ukraine and mastery of the specific technological features of a particular enterprise.



## **CHAPTER II. ACCOUNTING POLICY AS AN INSTRUMENT OF ENTERPRISE MANAGEMENT**

### **2.1. Features of the activities and organizational aspects of its accounting policy**

In Ukraine, it is regulated by the Law “About limited liability and additional liability companies”. The law describes in a comprehensive manner who is subject to the jurisdiction of the law and describes the characteristics of the form of association. In addition, it details at length the rights and obligations of limited liability companies.

A characteristic of a limited liability company is that it is solely liable for all its obligations in respect of all the assets to which it is entitled, and is no longer liable for the assets of its owners. In other words, the company and its owners are treated as separate entities.

The number of owners of a company is not limited by law, so you are free to choose how many and in what form you want to own a limited company. These owners in turn have the following rights under the law:

- 1) participate in the management of the company in the manner provided by law and the company's articles of association;
- 2) receive information on the company's economic activities;
- 3) participate in the distribution of the company's profits;
- 4) to receive, in the event of the winding-up of the company, the part of the assets remaining after settlement with creditors or the value thereof [28].

The company opened its doors on 18 December 2000 and celebrates its 23rd anniversary this year (see Table 2.1). LLC, i.e. „limited liability company”, is a form of legal entity. The limited liability company is one of the most common legal forms of business. This form refers exclusively to commercial activities, i.e. aimed at obtaining profit from the ownership of property, sale of goods, performance of work or rendering of services.

**Table 2.1.**

<b>Basic details of</b>		
<b>Information</b>	<b>Data</b>	
Full name		
Company Code		
Director		
Registration date	18.12.2000	
The size of the authorized capital	5,296,340.00 UAH	
Type of business entity	Limited liability company	

*Source: prepared by the author*

The principal economic activity of the company: other supporting activities in the field of transport. In addition, some other activity codes are registered in which the company is engaged, see Table 2.2. Examining the activity codes, the company's activity is focused on transport and haulage, but it is also active in wholesale and retail trade.

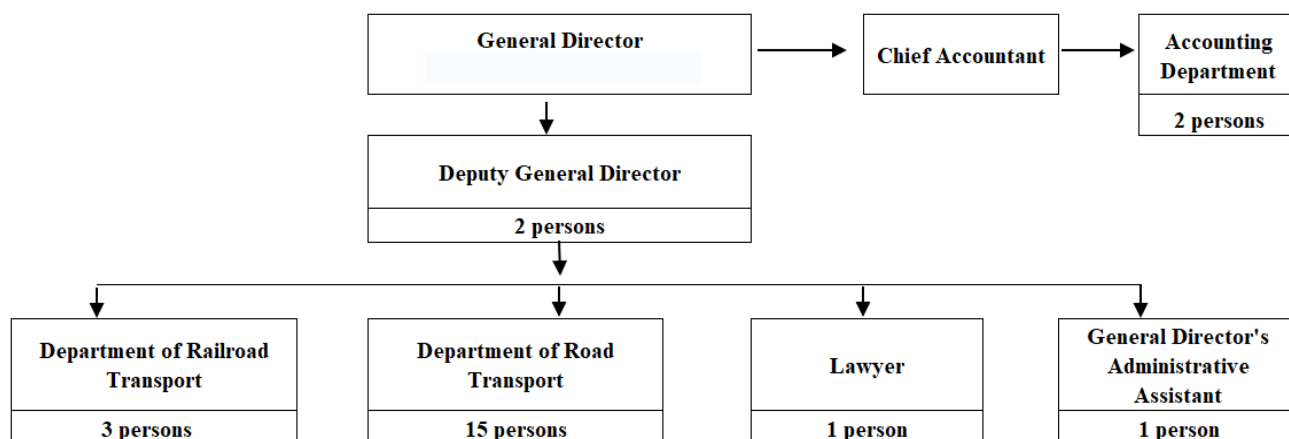
**Table 2.2.**

<b>Activities of</b>	
<b>Activity code</b>	<b>English translation of the name of the activity</b>
52.29	Other support activities in the field of transport
46.90	Non-specialized wholesale trade
47.19	Other types of retail trade in non-specialized stores
49.41	Freight road transport
52.10	Warehousing activities
52.24	Transport handling of goods

*Source: prepared by the author*

The developed structure of is designed in English given the foreign investor and international activities (Figure 2.1). The hierarchical structure clearly shows that the General Director, reports directly to the Chief Accountant, Cornelia Racin, and the two Deputy General Directors. The Chief Accountant is responsible for the Accounting Department, which includes two additional employees.

Under the Deputy Directors-General are the Department of Railroad Transport with three staff, the Department of Road Transport with fifteen staff, a Lawyer and the Administrative Assistant to the Director-General.



**Figure 2.1. The organizational structure of**

*Source: documents from*

A charter is required to establish a limited liability company, determine the status of its governing bodies (director, supervisory board, shareholders' meeting) and shareholders, and establish the general procedure for conducting business activities. The document contains the full and abbreviated name of the company in Ukrainian and English, and the rights and obligations of the owners to enter and exit the company. By the new legislation, the document does not need to include the identity and personal details of the owners, nor the amount of equity capital. A group of companies have switched to the so-called standard Articles of Association, but has not, and is now operating under the Articles of Association adopted on 19 October 2011 (Annex A).

The first part of the Memorandum of Association describes the owners and their details. The ownership is divided into six parts, of which five are natural persons and one is a limited company. It is worth pointing out that the majority of the shares are held by a Slovak joint stock company.

The second part deals with the names, with full and abbreviated company names in Ukrainian, English and Russian.

Full name in Ukrainian: ТОВАРИСТВО З ОБМЕЖЕНОЮ  
ВІДПОВІДАЛЬНІСТЮ

Full name in English:

Abbreviated name in Ukrainian:

Abbreviated name in English:

In this section, can also find the exact address of the company's registered office.

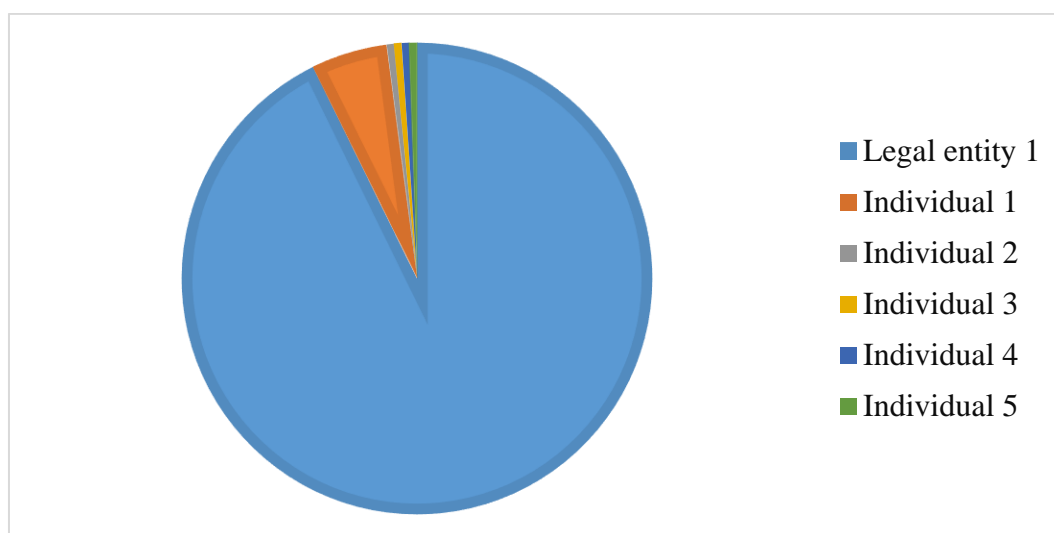
The third part is entitled „Purpose and Object of the Economic Activity”. The Certificate of Incorporation states that the enterprise is established for the provision of services, performance of work and sale of products not prohibited by the laws of Ukraine, to make a profit. Its tasks include:

- offers transport services by rail, sea, river, road and air;
- the safe delivery of cargo by various modalities abroad, according to the partner's conditions;
- preparation of documents by customs, quarantine and health requirements;
- cargo insurance
- preparation and distribution of waybills;
- loading, unloading, transshipment and storage of cargo at railway stations, ports, warehouses and other locations;
- intermediation as a customs broker and customs control;
- transport of foreign trade and transit cargo;
- chartering of domestic and foreign vessels and provision of their transport to ports for the timely delivery of goods;
- transporting passengers and their luggage by taxi;
- transport of passengers and luggage by rail;

The fourth part states that the company is an independent business entity, has the rights and separate property of a legal person, acquires in its name property and personal non-property rights and bears certain liabilities, conducts legal proceedings

in its name, carries out production, commercial, intermediary and other economic activities not contrary to current legislation and rules on profit making.

Share capital is the initial capital required by an enterprise to carry out financial and economic activities to make a profit. The charter capital is the property basis of the company's activities, determines each participant's share in the company's management and guarantees the interests of its creditors. The fifth part deals with share capital. The registered capital of the enterprise amounts to 5 296 340 UAH, i.e. five million two hundred and ninety-nine thousand three hundred and forty Ukrainian hryvnias. The percentage and monetary shares of shareholders are summarized in Figure 2.2.



**Figure 2.2. Shares held by the owners of**

*Source: provided by the author based on Annex A*

The shareholders paid the amounts in US dollars, which were converted into Ukrainian hryvnias at the exchange rate of 27 November 2003.

The sixth part sets out the amount of the reserve capital, which is 25% of the share capital and not less than 5% of the annual net profit.

Chapter 9 of the Articles of Association contains the rights and obligations of the members of the company. These are based on the rights and obligations summarized in the law, which all shareholders and owners must observe. Among other things, what requirements must be complied with if a shareholder wishes to

sell his shares to a third party or an outside person or company wishes to acquire shares in

Members of the company must:

- 1) comply with the articles of association,
- 2) abide by the decisions taken at the general meeting of the participants of the company.

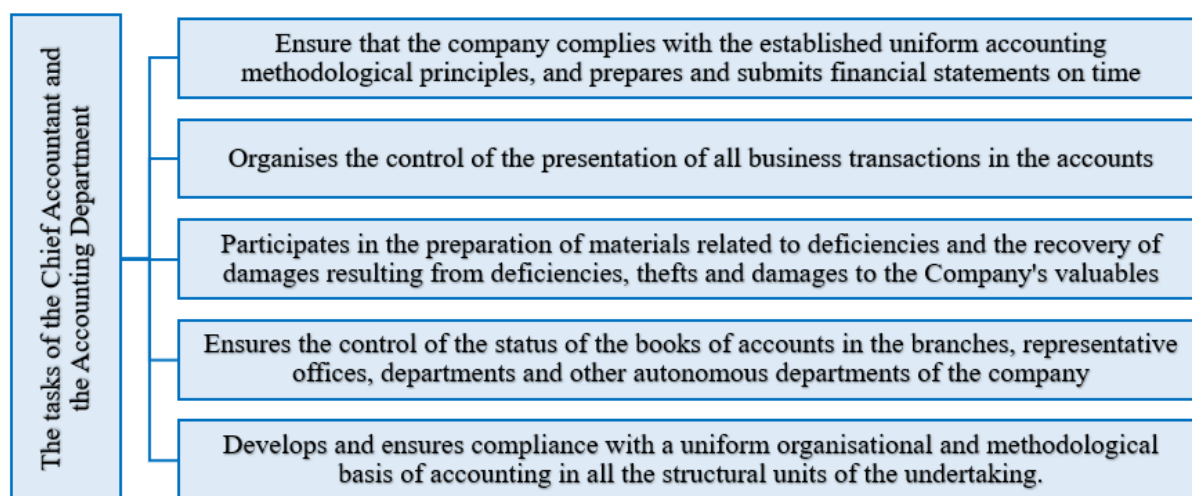
Chapter 13 describes the Audit Committee and its structure. The number of members shall not be less than three and their number shall always be odd. The chairman of the committee and one other member shall always be provided by the foreign shareholder.

The company's accounts are kept continuously from the date of registration until the date of liquidation.

The accounting of business transactions and events is carried out by the regulations and standards issued and approved by the Ministry of Finance.

Journal entries are made to reflect business events in the accounts. The company used an e-document format for filling and storing documents.

The Accounting Policy Regulation (Annex B) states that the rights and duties of the Accountant General and all officials in the Accounting Department are defined by the Accounting Act, this Instruction and approved job descriptions:



**Figure 2.3. The tasks of the Chief Accountant and the Accounting Department in**

*Source: provided by the author based on Annex B*

The instructions given by the chief accountant on how to set up and implement the accounting in the enterprise are binding on all the structural units of the enterprise and all its employees. The chief accountant is given a second signature, which he places on the primary accounting documents, accounting records and relevant reports according to the established list. The chief accountant is personally responsible to the manager designated for the position by the owners of the enterprise by the information specified. In the absence of the chief accountant, the above duties and responsibilities shall be delegated to his first deputy. In the absence of both the chief accountant and his first deputy for serious reasons, the above duties and responsibilities shall be delegated to another member of staff in the accounting department on the specific written instructions of the head of the undertaking. The responsibilities of the other members of the accounting department shall be governed by job descriptions approved by the head of the undertaking (point 2 of the Accounting Policy Regulation).

The Chief Accountant is responsible for the receipt of documents for temporary storage in the company's archives, the storage of documents in the archives and the filing of the relevant documents in the State archives:

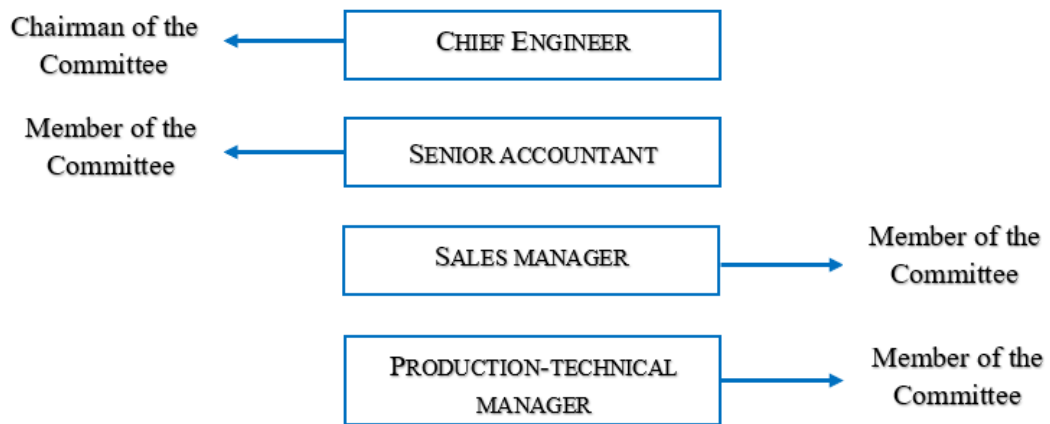
1. The release of documents for temporary use to the officers of the company shall be with the written permission of the company's chief accounting officer, but not to the employees of the company upon the written direction of the company's chief executive officer;

2. The release of documents to external persons is subject to the written authorization of the head of the company (point 7 of the Accounting Policy Regulation).

Inventory is an accounting technique designed to determine the actual availability of assets and liabilities of an institution or organization at a given time.

An inventory is a mandatory procedure that must be carried out at the time of preparation of the annual accounts. In addition, there is a list of events that require an inventory to be carried out upon actual occurrence. To carry out the inventory work (planned and unplanned inventory of assets and liabilities, write-off of fixed

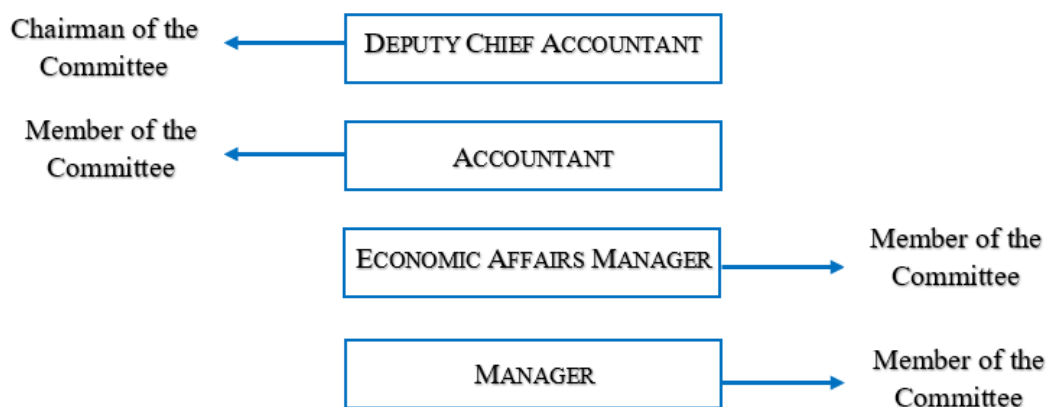
assets, small value items, other tangible assets, etc.), approve a permanent Inventory Committee, whose members are shown in Figure 2.4.



#### **2.4. Members of the Inventory Committee of**

*Source: provided by the author based on Annex B*

A cash inventory is carried out at each enterprise within the timeframe set by the manager, with a count of all cash and an inspection of other valuables kept in the cash register. The cash balance on hand shall be reconciled with the accounting data in the books of account. An inventory of the company's treasury must be carried out at least once a month. To carry out a sudden inventory of the company's treasury, set up a committee, the members of which are shown in Figure 2.5.



#### **2.5. Members of the Treasury Committee of**

*Source: provided by the author based on Annex B*

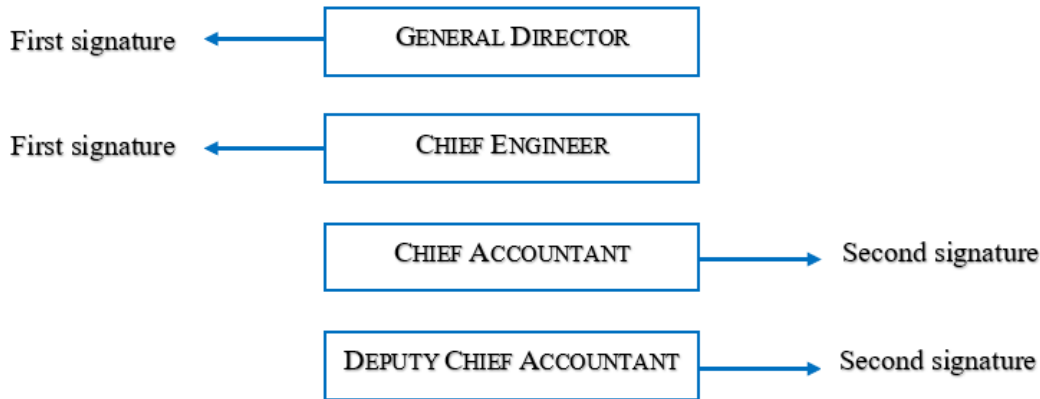
The general responsibility for tax accounting should be delegated to the Deputy Chief Tax Accountant. Specific accounting tasks should be assigned to



individual accounting staff. The accountant should be responsible for issuing tax invoices and maintaining the sales and purchases ledgers. The accountant should be responsible for calculating gross receipts and gross expenditures. The gross receipts and gross payments should be accounted for by separate calculations in the format of the respective company profit and loss account. The chief accountant of the enterprise is responsible for preventing unauthorized access to accounting information (points 9 to 10 of the Accounting Policy Regulation).

The accounting software „1C Accounting” is used by . The company's Chief Accountant is responsible for ensuring that the accounting records, the procedure and how the information provided by the computer software is recorded and aggregated comply with the legal requirements.

An accountant must be appointed to keep a record of the movements of strict accounting forms, to issue (return) unused forms to the relevant officials, to receive reports on the strict accounting forms issued and to hand them over for permanent storage in the company's archives. Approve the signing authority for the receipt of inventories and the conclusion of contracts as shown in Figure 2.6 (points 12-15 of the Accounting Policy Regulation).



**Figure 2.6. Persons authorized to sign for the taking of inventory and the conclusion of contracts**

*Source: provided by the author based on Annex B*

The organisation of accounting at enterprises is a system of methods, techniques and measures that ensure the optimal functioning of such accounting and its further development. Such an organisation is a purposeful streamlining and



For tax purposes, [redacted] is located in the general tax system of Ukraine and is therefore a company that pays profit tax and also pays general sales tax.

A tax system is a set of tax payments established in a country. Systematicity requires that all taxes should be interconnected, complement each other, and not contradict the system as a whole and its other elements. At the same time, both functions of taxes – fiscal and regulatory – must be implemented. In fulfilling their fiscal function, taxes should ensure reliable, stable, and uniform tax revenues [31]. The regulatory function is to influence various aspects of taxpayers' activities. Based on these two functions, it is obvious that the state should have a sufficient number of taxes for various purposes.

Under the legislation in force and the Ukrainian Tax Code, there are two tax systems in Ukraine: general and simplified.

All private entrepreneurs or businesses are automatically subject to general taxation upon registration. If you wish to change this, you must apply for a change. But to qualify for the simplified tax system, you must meet certain criteria.

The General Tax System is most common for businesses with annual revenues of more than 8 million Ukrainian hryvnias. This is probably because the simplified system is capped at this amount. If a company exceeds this annual revenue, it is automatically placed under the general system. As [redacted] has a turnover well above the limit and was prepared for this, it has been operating under the general scheme since its start-up.

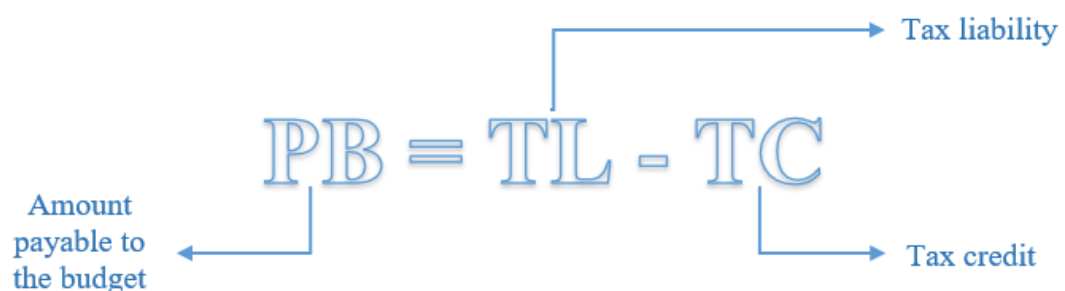
The list of taxes for entrepreneurs and businesses under the general tax system is far from short. Both local and state taxes are unpaid (see Figure 2.7).



The majority of businesses and private entrepreneurs in the general scheme are VAT payers. Taxpayers are those whose income from the supply of goods or services exceeds one million Ukrainian hryvnias in 12 calendar months – for whom VAT is compulsory. In addition, a business or entrepreneur can register as a VAT payer on their initiative. VAT is thus one of the taxes commonly known as the General Tax System.

The [redacted] works with both general and VAT-exempt tax rates, as foreign transports are considered export products. In this case, it issues a net invoice, where the VAT amount does not appear, as it is VAT exempt. Within Ukraine, the general tax rate applies to your activities.

One of the major tax calculations is the calculation of value-added tax. The basic principle of VAT accounting is to compare tax liabilities and tax credits for the reporting period and determine the positive or negative value between the number of tax liabilities and tax credits for the reporting period (see Figure 2.8). In case of a positive value, a business entity is obliged to value-added tax to the budget, and in case of a negative value, it has the right to recover the said tax from the budget.



**Figure 2.8. The formula for the value-added tax to be paid to the budget**  
*Source: provided by the author based on the Tax Code of Ukraine*

Tax liability is the total amount of tax received (accrued) by a taxpayer in the reporting period. This is the amount of tax that a business entity accrues on the value it adds to goods to sell them for profit, i.e. to make a profit. According to the tax declaration for [redacted] in the year 2022, the amount is 12,837 UAH, i.e. twelve thousand eight hundred and thirty-seven Ukrainian hryvnias.

A tax credit is an amount by which a taxpayer is entitled to reduce the tax liability of the reporting period. It can be said that the tax credit is embedded in the price of goods purchased by a business entity. According to the tax declaration, the tax credit of [REDACTED] for the year 2022 is 2,864,951 UAH, i.e. two million eight hundred and sixty-six thousand nine hundred and fifty-one Ukrainian hryvnias.

In case the tax credit exceeds the amount of the liability, there are basically two options. Either claim a refund, which can be a lengthy process while the state approves the refund request. Or, in the next reporting period, reduce the amount payable by the remaining amount. It is easy to calculate that [REDACTED] is entitled to a significant refund of 2,852,114 UAH, i.e. two million eight hundred and fifty-five thousand two hundred and fourteen thousand Ukrainian hryvnias. The company did not wish to claim the amount back. In this case, it is reflected on the active side of the balance sheet in line 1135 „Receivables from settlements with the budget”.

Besides VAT, the best-known tax in the General Tax System is the corporate tax on profits.

**Table 2.4**

**The characterization of corporate income tax**

Information	Data	
Name of tax	Corporate tax on profits	
Taxpayers	Resident and non-resident legal entities in Ukraine	
Subject of tax	Profits	
Tax base	Net income	
Rate of tax	<ul style="list-style-type: none"> <li>• Main</li> <li>• Insurance contracts</li> <li>• Non-residents in Ukraine</li> </ul>	18% 3% 0% 0% 4% 5% 6% 12% 15% 20%
Reporting period	Annual	

*Source: provided by the author based on the Tax Code of Ukraine*

Corporate income tax (CIT) is a direct tax paid by companies on profits derived from the sale of products (works, services), fixed assets, intangible assets, securities, currency values, other types of financial resources and tangible assets, as well as on profits from lease transactions, royalties and non-operating income [32]. Profit is equal to the difference between income and costs.

In 2022, [REDACTED] accumulated its already existing negative financial results. In total, it ended the year under review with a loss of more than thirteen million Ukrainian hryvnias. It has presented its annual accounts accordingly (Annex C). This has also had a negative impact on the equity part of the balance sheet, of course, and this part of the balance sheet turned negative in the last reporting year.

The main source of income for the company is transport, so it spends a higher-than-average amount on fuel. In addition, the payment of permits for transport abroad also incurs significant costs. However, this also brings with it a high level of revenue from freight forwarding. It ended the year 2022 with more than twenty-eight million in revenue, but this was not enough to make it profitable.

According to the accounting policy of [REDACTED] the assessment of the degree of completion of service operations should be carried out by examining the work performed, in which case the revenue should be recorded in the accounting records in the reporting period following the execution of the act on the performance of work (provision of services) and the method of examining the work performed should be applied.

The deferred costs are written off as costs according to specific calculations based on the cost estimate for the provision of services, taking into account the planned number of units of services.

The financial result (profit or loss) characterizes all aspects of the company's financial and business activities. It is part of the income of society and should be used for further development of production and improvement of the financial situation of all employees involved in production.

Table 2.5

The financial result of		for the year 2022
Accounting balance sheet item	Results for the current year, thousand UAH.	
1	2	
Net income from the sale of products (goods, works, services)	28 482,3	
Other operating revenue	2 298,6	
Other income	3 584,8	
<b>Total income</b>	<b>34 365,7</b>	
Cost of sales (goods, works, services)	( 23 898,2 )	
Other operating expenses	( 6 925,6 )	
Other expenses	( 1 720,1 )	
<b>Total expenses</b>	<b>( 32 543,9 )</b>	
Financial result before tax	1 821,8	
Corporate income tax	( - )	
<b>Net profit (loss)</b>	<b>1 821,8</b>	

*Source: prepared by the author based on Annex C*

A loss of an enterprise means a loss of financial resources of an enterprise; if losses are regular, then eventually all financial resources will be spent and the enterprise will go bankrupt. In other words, the financial result of an enterprise's activity may be profit or loss.

In this way, it can be argued that the financial result is a rather complex and multidimensional category. The financial result in the form of profit is the main goal of the company's activity in the market and one of the key indicators that determine the efficiency of its activities. Information on the financial result is reflected in the financial statements of the company and is publicly available information to determine the level of liquidity, solvency and financial stability of the company and is the main source of information for potential partners. It is by no means a good overall picture of a business if it is loss-making for a long period and even becomes near bankrupt over time.

### 2.3. Elements of accounting policy regulation and their analysis

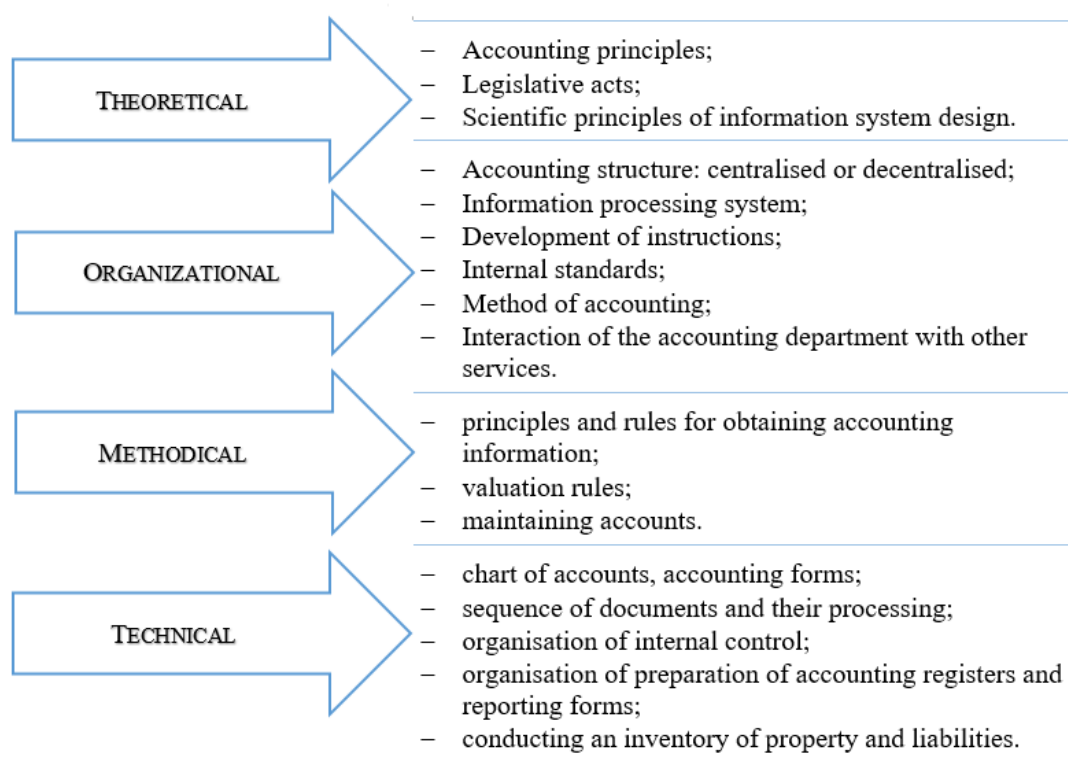
The accounting policy should be understood as the constitution of the enterprise, which provides for an accounting system for the formation of



information resources for managers. The essence of the accounting policy lies in people's awareness of the model of the accounting system that adequately describes and reflects in the information space the phenomena and processes of the enterprise's economic activity [8].

The objects of accounting policy are the processes of organizing and maintaining accounting for which there are alternative options. Principles, rules, methods, techniques and procedures that are selected from the generally accepted ones, taking into account the specifics of the enterprise's activities, are referred to as elements of the accounting policy methodology.

Researchers at Vinnytsia National Agrarian University believe that in the process of forming an accounting policy, organizational, technical and methodological areas of accounting should be distinguished. The organizational and technical component is primary to the methodological one [29].



**Figure 2.9. Components of accounting policies**

*Source: provided by the author based on Schmigel's research [33]*

The organizational and technical aspect of accounting policy involves the disclosure of many factors. Thus, the accounting policy of an enterprise has the

following components, each of which combines relevant objects for which there are alternative options (elements): theoretical component; organizational component; methodological component; technical component.

An element of accounting policy is a method, technique or procedure of accounting or valuation of a particular item specifically chosen or independently developed by an enterprise based on the conditions and specifics of its activities.

The Accounting Policy of [redacted] states that tangible assets with an expected useful life of more than one year and an initial cost of more than 1,000 UAH, i.e. thousand Ukrainian hryvnias, should be classified as tangible assets (paragraph 16.1). Considering that this regulation, adopted on 3 January 2012, is not fully in line with the amendments to the laws regulating fixed assets.

The general ledger account for fixed assets is used by [redacted], to account for motor vehicles, mainly because it owns trucks as a result of its activities.

According to the amendment to the Tax Code, which came into force on 23 May 2020, the cost value must be at least 20,000 UAH, i.e. twenty thousand Ukrainian hryvnias. This can be modified if the company adopts a different value in the regulation, but it must be taken into account in the profit and loss account. Taking into account the balance sheet of [redacted] for the year 2022 (Annex C), in particular the amount of the balance sheet item (stuff) in account 10, which is 32,412,294.39 UAH, it is worth comparing the limit value with this (Table 2.6). This value is first entered in account D152 and only from there is it transferred to fixed assets.

According to the Accounting Regulation, the depreciation of fixed assets must be calculated using the straight-line method, which is one of the five methods of calculating depreciation. Fixed assets must be revalued if their residual value differs significantly, i.e. by more than 10 (ten) per cent, from their fair value at the balance sheet date. The liquidation value of non-current assets is not calculated and is considered to be 0 for depreciation purposes.

**Table 2.6****Analysis of account 10 for January 2023**

Gen. leg. account	Debit	Credit
Initial balance	27 668 195,19	
15	4 744 099,20	
152	4 744 099,20	
1521	4 744 099,20	
Flow	4 744 099,20	
Closing balance	32 412 294,39	

Source: documents from

Fixed assets with a useful life of more than one year and a cost value of up to 1,000 UAH, i.e. thousand Ukrainian hryvnias, are considered to be low-value fixed assets. Depreciation on other non-current assets is recognized in the first month in which the asset is used, an amount equal to fifty (50) per cent of the depreciable amount of the depreciation, with the remaining fifty (50) per cent being removed from the assets, i.e. removed from the balance sheet, in the month in which the asset is derecognized because it does not meet the criteria for recognition as an asset.

According to the accounting policy of , the useful lives of intangible assets are determined for each item separately at the time of recognition in the balance sheet, based on the useful lives of similar intangible assets and estimated useful lives, legal or other similar restrictions on the conditions of use and other factors. In January 2023, there was no turnover in account 12, but if there had been, it would have been recorded in account D154 and only then would it have been transferred to account D12. Amortization of intangible assets is charged on a straight-line basis. Intangible assets that have an active market should be revalued at fair value at the balance sheet date.

The recognition and initial valuation of inventories should be based on the way in which the company obtains access to the inventories:

- purchased for consideration
- internally produced

- contributed to the authorized capital
- received free of charge
- similar and different stocks acquired as a result of exchanges

The unit of account for stocks is the stock name (or a homogeneous group).

enterprise has stated that a periodic inventory valuation system (as an alternative – a permanent valuation system) should be used. Work in progress should be recorded at standard cost.

Table 2.7 shows how the turnover for January 2023 has developed in the 203 "Fuel" stock account. Considering that its main activity is transport, it uses a large volume of the fuel account. The analysis also shows the quantity and the value of the single currency.

**Table 2.7**

**Analysis of the 203 accounts for January 2023**

Gen. leg. account	Indicators	Debit	Credit
Initial balance	Unit	244 445,13	
	Quan.	10 179,660	
37	Unit	9 115,00	
	Quan.	235,060	
372	Unit	9 115,00	
	Quan.	235,060	
3722	Unit	9 115,00	
	Quan.	235,060	
63	Unit	417 015,84	
	Quan.	17 202,690	
631	Unit	394 982,53	
	Quan.	16 639,390	
632	Unit	22 033,31	
	Quan.	563,300	
80	Unit		538 162,51
	Quan.		22 379,660
803	Unit		538 162,51
	Quan.		22 379,660
Flow	Unit	426 130,84	538 162,51
	Quan.	17 437,750	22 379,660
Closing balance	Unit	132 413,46	
	Quan.	5 237,750	

Source: documents from

The first item is the fuel received from an accountable person for 9,115 UAH, i.e. nine thousand one hundred and fifteen Ukrainian hryvnias. From this quantity, it is easy to calculate that 235 litres were purchased for 38.79 UAH per litre.

In the second batch, two much larger quantities arrived from a supplier. Firstly, from account C631, i.e. from a domestic supplier, 16,639.390 litres of fuel at a firm wholesale price, as the value of this is 394,982.53 UAH, i.e. three hundred and ninety-nine thousand nine hundred and eighty-two hryvnias and fifty-three kopecks. This clearly shows that the purchase is made at a wholesale price of 23.74 UAH per litre.

Secondly, the fuel from the C632 account is used to identify foreign suppliers. The price of fuel across the border is also well felt here, as for 563 litres of fuel 22,033.31 UAH, i.e. twenty-two thousand thirty-three hryvnias and thirty-one kopecks, was charged. So the price was 39.11 hrn/l.

Given that [redacted] uses both the 8th and 9th account classes for cost settlement, 22,379.660 litres of fuel, i.e. "Cost of fuel and energy", was written off to account C803. The value of this amount is 538,162.51 UAH, i.e. five hundred and thirty-eight thousand one hundred and sixty-two hryvnias and fifty-one kopecks. Inventories used for production or other sales are valued using the weighted average cost method by the accounting policy.

The diagram illustrates the formula for calculating the weighted average cost (W). The formula is presented as:

$$W = \frac{VS_{bm} + VS_{dm}}{QS_{bm} + QS_{dm}}$$

Arrows indicate the meaning of each variable:

- VS<sub>bm</sub>**: Residual value of stocks at the beginning of the month
- VS<sub>dm</sub>**: Value of stocks received during the month
- QS<sub>bm</sub>**: Quantity of stocks at the beginning of the month
- QS<sub>dm</sub>**: Quantity of stocks received during the month

The result of the formula is labeled as the **Weighted average cost value**.

**Figure 2.10. The formula for calculating the weighted average cost**

*Source: prepared by the author based on Accounting Standard 9*

When preparing the balance sheet, inventories should be valued at the lower of cost or net realizable value and so reflected in the accounts and financial statements. Transport and handling costs included in the cost of inventories acquired for consideration shall be charged directly to the cost of inventories. Other costs included in the cost of inventories acquired for consideration shall be charged monthly against the cost of inventories acquired.

Stocks (goods purchased for retail sale) are valued at the selling price.

Fixed assets used for less than one year are considered to be low-value and fast-wearing goods (LVFW). Depreciation of low-value and fast-moving goods shall be recorded at a rate of 100 (one hundred) per cent of the balance sheet total when the items are transferred from stock to plant. Quantitative records of such items shall be maintained by the responsible persons until they are completely liquidated (written off). A special feature is that the value goes immediately to the D22 account, no transit account is used for the event.

Cash plays a significant role in the activities of enterprises, institutions and organizations. Cash is an important separate object of the accounting system and at the same time a monetary measure for other accounting objects. In the economic literature, cash is interpreted in different ways: as an economic relationship between business entities, as a commodity, title of value, general equivalent, etc [25].

Money is the most dynamic element of the economic system, and its circulation forms the circulatory system of economic sectors, so the stability and efficiency of the economic system largely depend on the stability of money. The functions performed by money contribute to the integrity of the national economy of a particular country and, to a certain extent, the global economy. In turn, the stability and strength of national money depend on the economic power of the country, the competitiveness of its goods, socio-economic and political harmony in the country, etc. A well-functioning monetary system injects vitality into the cycle of income and expenditure, which embodies the entire economy. A well-functioning monetary system promotes both full capacity utilization and full employment. Conversely, a poorly functioning monetary system can be the main cause of sharp

fluctuations in output, employment and prices in an economy, distorting the allocation of resources.

The first account in the third class of the chart of accounts is 30 “Cash”. Cash accounts are governed by Decree No 148, adopted on 29 December 2017. The regulation contains new cash documents, compared to the previous ones, the methods for calculating the limits.



**Figure 2.11. Cash payments in one day**

*Source: prepared by the author*

Exceptions to the conditions shown in Figure 2.11 are payments: target funds, salaries, and reportable persons. If the settlement exceeds these limits, they are taxable.

All businesses that use the cash payment method in their business are obliged to set a daily cash limit. This value is recorded by the enterprise in the accounting policy regulation. If no cash limit value is mentioned in the regulation, the limit will automatically be zero. This is also the case in the accounting policy of ' ' Ltd, where there is no mention of a daily cash limit. The values in account 30 are also evidence of this.

The incoming cash voucher is the primary accounting document for cash transactions used to receive cash at the company's cash desk. A copy of the document is issued by an employee of the accounting department and signed by the chief accountant and the cashier. The cash receipt is also signed by the payee. The document contains basic information about the enterprise, which is used for identification purposes, as well as the type of document, which in this case is KO-1.

The outgoing cash voucher is used to record transactions when issuing funds from the cash of an enterprise. The document contains basic information about the enterprise, which is used for identification, as well as the type of document, which in this case is KO-2.

All incoming and outgoing cash vouchers must be registered and numbered. The cash book (KO-3) is the document in which the forms KO-1 and KO-2 are summarised, balance sheet-wise, divided into right and left pages. It also contains basic information and contains vouchers for one month, so the register must be compiled monthly.

The cash book is a folded sheet, filled in with form KO-4. The cash books must be numbered, bound and sealed by the company. The number of pages in the cash book must be signed by the manager and the accountant of the firm. Corrections to the cash book are not authorized.

All enterprises must open a bank account in a bank branch of their choice. The company ' \_\_\_\_\_ ', which is \_\_\_\_\_ according to the bank identification code. The bank makes remote transfers - which do not require a personal appearance at the bank – through its official website.

Taxes are paid electronically. As with all transfers, a so-called payment slip must be filled in when paying taxes. The slip contains the name of the payer and the name of the bank where the payer has an account, the IBAN account numbers, which are 29 characters long by international standards. The account number of \_\_\_\_\_

The bank will prepare a bank statement of the account's transactions, including both debits and credits.

The accounting system developed by \_\_\_\_\_ allows both fixed assets and current assets to be used productively.

\_\_\_\_\_ is a small company and is therefore required to submit to the local tax authority a balance sheet and a report on its financial position at the end of each financial year, which is drawn up and signed by the Chief



Accountant together with the Director. The deadline for submitting the annual accounts is 28 February.

Overall, [REDACTED] is well-developed in terms of its structure and organisation. The issue of staff allocation is a matter of the elaborated allocation of productivity.

It is a limited liability company under the general tax system and is subject to VAT and profit tax. Its accounting policy deals with organisational and accounting issues and the choices offered by the law are well-developed. The information on the financial result is reflected in the financial statements of [REDACTED] and is publicly available information for determining the company's liquidity level, solvency and financial stability, as well as the main source of information for potential partners. However, in these respects, the company is clearly not on a sound footing. In any case, it is not a good overall picture of a company if it is loss-making over a long period, or even if it is close to bankruptcy. However, it has used significant losses at the end of the 2022 reporting period, which could lead to their problems.

## **CHAPTER III. FORMATION OF ACCOUNTING POLICY TAKING INTO ACCOUNT THE PECULIARITIES OF THE TAXATION SYSTEM**

### **3.1. Problems of accounting policy formation at the enterprise in modern conditions and ways to solve them**

The methodological and organisational management of the accounting system at an enterprise is carried out by the state, which determines regulatory documents containing specific recommendations and a list of rules for certain accounting methods and procedures.

However, the development of methods and procedures for recording certain transactions in accounting depends on both the state and the business entity. Therefore, the peculiarities of accounting policy formation should be considered at two levels: the macro level, as the influence of the external environment on the functioning of the enterprise in terms of accounting methodology, and the micro level, i.e. the business environment of the enterprise itself. Regarding the latter, it should be noted that it includes accounting tools that cover all accounting methods and procedures, which make it possible to combine the requirements of the state and the company's own accounting needs.

An accounting system is a specific mechanism for preparing and displaying information about the financial and property status of an enterprise. Thanks to this information, its internal and external users have an idea of the real state of affairs of enterprises [17]. The accounting policy is an accounting methodology chosen by an enterprise, taking into account the established norms and peculiarities, which is aimed at achieving its goals and objectives and is used to ensure the reliability of financial statements and a quality management system [34].

Creating an accounting policy at an enterprise is a labour-intensive and responsible process. After all, the company will have to work for many years and account for its assets and liabilities by the accounting policy it has developed. This

requires a more balanced approach to the development of accounting policies that meet the specifics of its operations. However, today we are increasingly seeing a formal, narrowly focused approach to accounting policy development, which is limited to preparing financial statements following the general requirements of the UAS and external users. This situation is influenced by the lack of sufficient practical experience in managing market conditions, insufficient legislative regulation of this issue, and insufficient research on the part of academics.

The main reasons that determine the formation of an enterprise's accounting policy in our country are:

1. General accounting rules established at the international and national levels, should optimally combine state regulation with the principles of a market economy.
2. Alternative options for organising accounting in many areas of economic activity.
3. The need for comparability and interpretation of financial statements by external users and auditors.
4. Knowledge of market needs and the state of the external environment in which the company operates.
5. Promoting the development of market relations and increasing the number of users of financial information [35].

The accounting policy of the enterprise shall ensure the full reflection of all facts of economic activity in the accounting records, reflection of facts of economic activity in the accounting records based not only on their legal form but also on the economic content of the facts and conditions of economic activity, the identity of analytical accounting data with turnover and balances. For the relevant accounts of synthetic accounting as of the first day of each month, as well as indicators of financial statements, the data of synthetic and analytical accounting, rational and economical accounting based on the conditions of economic activity and the size of the enterprise.

In the system of planned economic management, the accounting policy of an enterprise was formed by the state, represented by the State Planning Committee, the Ministry of Finance and sectoral ministries, which provided enterprises with various regulations, instructions and methodological guidelines. These documents were used by enterprises to formulate their accounting policies. The main functions of accounting at that time were: control over the storage and use of state property; accounting and description of the company's business activities to assess the implementation of the plan [36]. When numerous joint-stock companies and companies with different forms of ownership began to appear, when market structures emerged, it became necessary to adopt new criteria for assessing the company's activities and reflect the specifics of a particular business entity in accounting, i.e. to create an accounting policy for each of them.

Financial statements cannot be prepared without the interaction of accounting, management and tax accounting. Each of these participants requires certain rules and regulations to prepare the initial information used for reporting. Thus, the accounting policy is a special internal corporate document represented by a set of regulatory documents of the company. It contains the principles, methods, rules and practice guidelines adopted by the framework prescribed by national and international financial reporting standards.

The concept of accounting in Ukraine formed based on international and national standards, is presented as a multi-level structure, which includes different systems at different economic levels that should function effectively by the principles of a market economy.

After the state abandoned strict regulation in accounting and introduced UAS into business practice, enterprises have alternative options for organising accounting in many areas of economic activity. The best option chosen for accounting must be legalised, i.e. reflected in the company's accounting policy order.

An order is an internal legal act issued by the company's manager to address the most important issues of the company's activities. This document applies exclusively within a particular company and therefore must contain the following

details: company name, date and number, type of document, text and signature of the head, and persons responsible for execution [38].

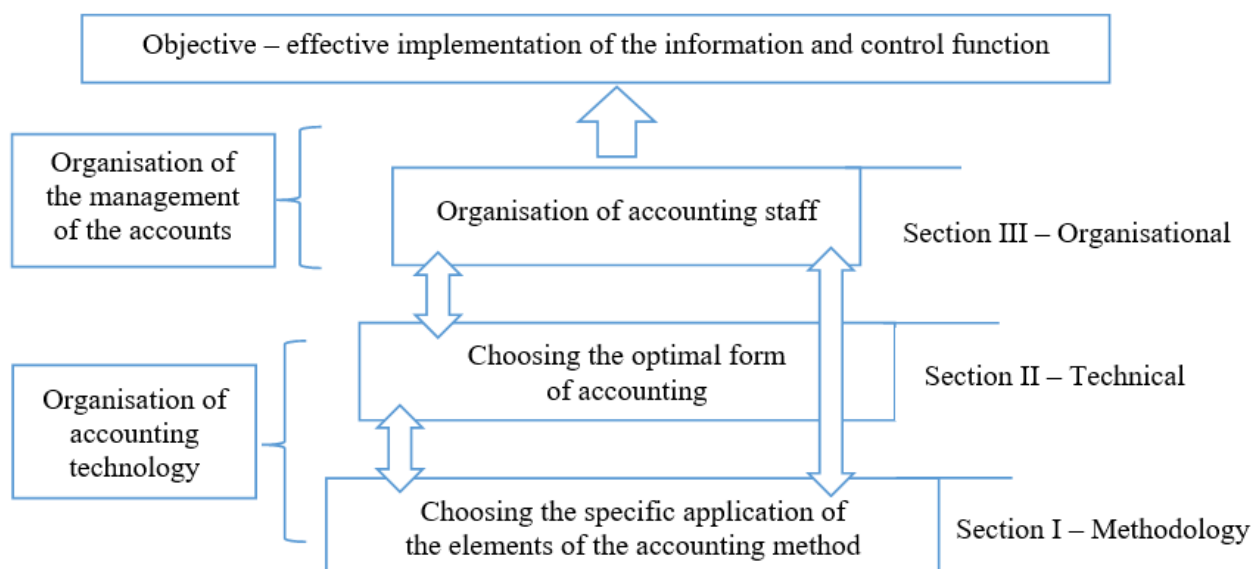
It is also worth noting that the absence of a single statutory model of an accounting policy order leads to ambiguous interpretation of its parts (sections). To resolve this issue, V. Myakota suggests that such an order should consist of two sections at enterprises:

- Section 1. Measures to organise accounting.
- Section 2. Directions of accounting policy [37, p.13].

A properly developed accounting policy that meets all the necessary conditions and opportunities for conducting business should ensure completeness of reflection in the financial statements of all facts of economic life; assets, equity and liabilities based not only on their legal form but also on their economic significance; the identity of analytical accounting data with turnover and balances of synthetic accounting accounts as of the 1st day of each month, as well as financial reporting indicators with synthetic and analytical accounting data; rational In other words, when formulating the accounting policy, it should provide for property separation of the enterprise; continuity of operations; consistency of application of the chosen accounting policy; temporary certainty of the facts of economic life. In addition, the accounting policy must meet the requirements of completeness, consistency, rationality, expediency and comparability [36].

According to Russian scholars V. Novodvorsky and R. Sabanin [39], each enterprise should distinguish three components of the order of accounting policy (see Figure 3.1):

- 1) methodological, which contains provisions regulating the methodology of accounting;
- 2) methodological, which should consist of accounting methods describing the procedure for reflecting financial and economic transactions in the accounting system;
- 3) organisational, which describes the organisation of the accounting system.



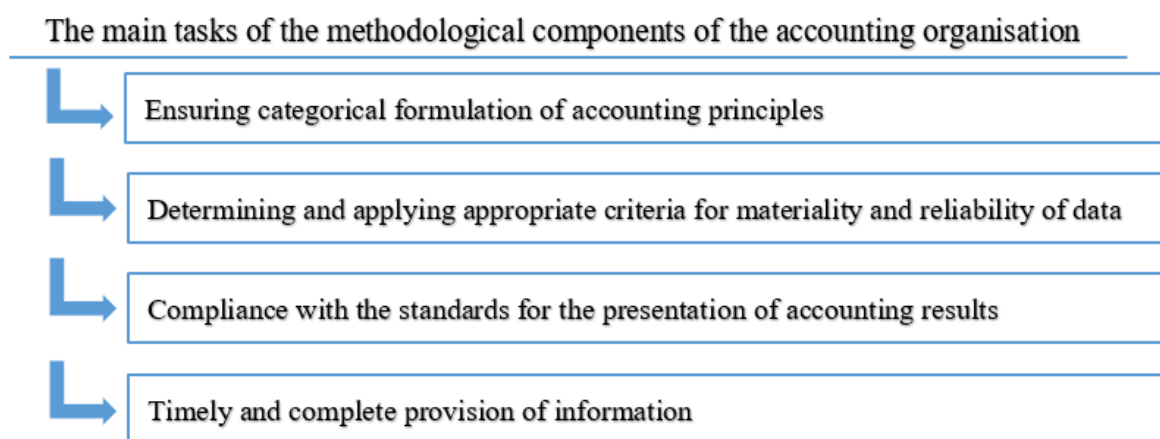
*Note: The arrows in the figure indicate the links between the sections.*

**Figure 3.1. Stages in the organisation of the accounts**

*Source: [30]*

Having summarised and analysed the opinions of various scholars, it is possible to propose the introduction of the Regulation on the Accounting Policy of an enterprise with the following structure rather than an order:

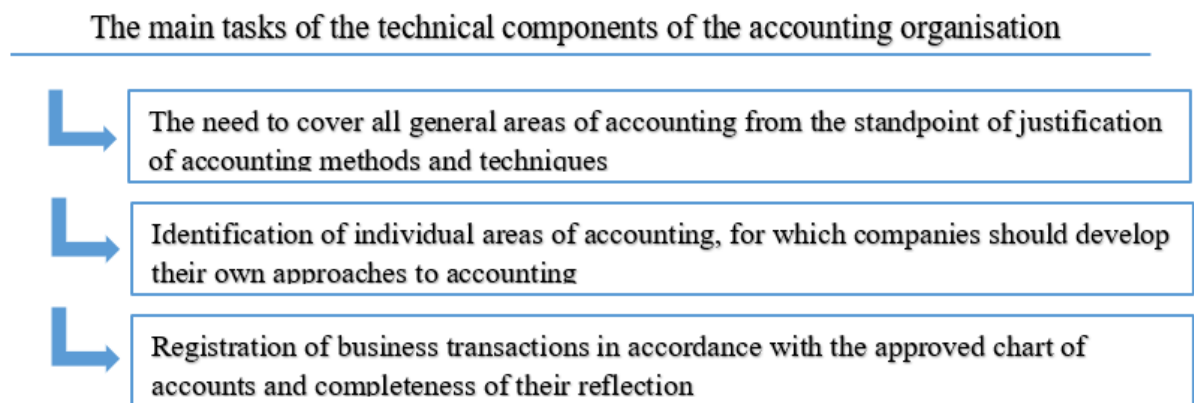
Section I: Methodological components of accounting are scientifically based, logically structured systematic definitions and use of generally accepted methods and techniques for accounting for business transactions and formation of a reliable information base – financial statements. For a practitioner, this is knowledge in the form of information and methodological standards that they use when registering business transactions.



**Figure 3.2. The main tasks of the methodological section**

*Source: prepared by the author*

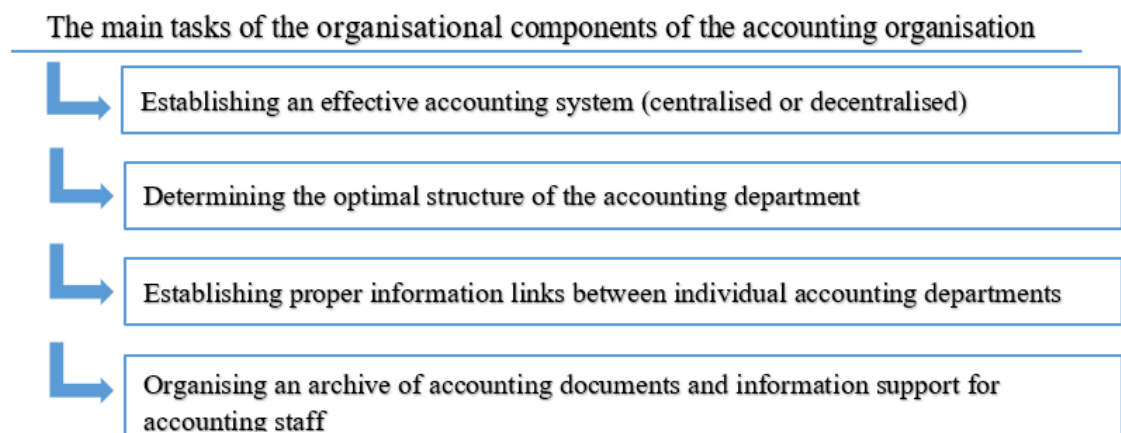
Section II: Specific accounting features of specific areas, which provides a set of specific methods and techniques that are mandatory for use by individual enterprises. These methods and techniques are based on the information provided in the UAS for each area of accounting. For a practitioner, the section clearly defines how business transactions should be recorded.



**Figure 3.3. The main tasks of the technical section**

*Source: prepared by the author*

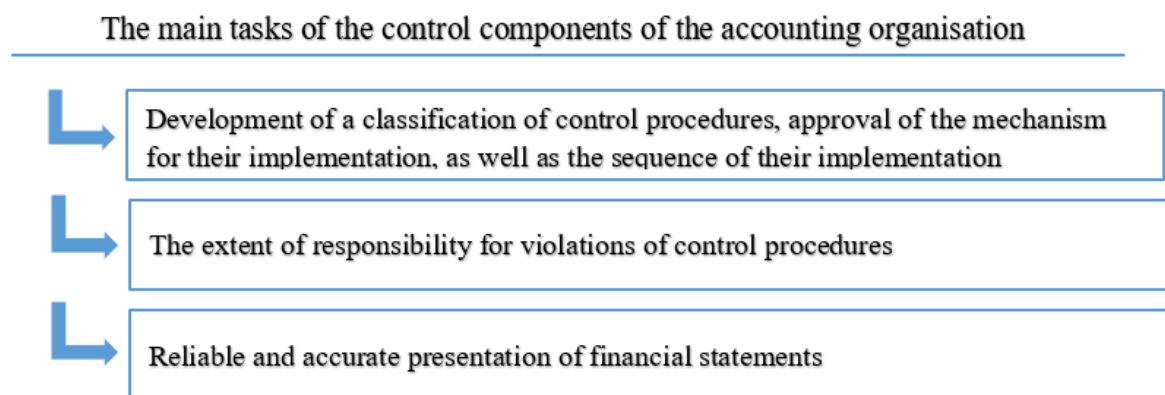
Section III: Organising the implementation of accounting policies. Organisation is the most common type of purposeful human activity that ensures the effective solution of any task. The organisation is a set of purposeful processes or actions that lead to the formation of the necessary links, the choice of the optimal form of accounting and the work of the accounting apparatus.



**Figure 3.4. The main tasks of the organisational section**

*Source: prepared by the author*

It is also important to highlight a kind of Section IV, namely a system of control procedures to verify the reliability of the information base. A system of control procedures is a regulated operation performed using methods and techniques in all areas of accounting to ensure transparency and reliability of the information accumulated. System of control procedures to verify the reliability of the information base. The system of control procedures is a regulated operation performed using methods and techniques in all areas of accounting for transparency and reliability of the accumulated information.



**Figure 3.5. The main tasks of the control section**

*Source: prepared by the author*

Financial statements should be understandable to all external users, who will be able to compare financial statements not only of companies in the same industry but also of companies in different industries in the same and different countries. This is necessary to compare the financial position of enterprises, and trends in their performance, and to determine the direction of development of economic relations between production systems – firms that could become potential business partners in the market. Comparability of the reports is achieved by complying with the requirements of UAS and IFRS, along with disclosure of the company's accounting policy in all sections of accounting [40].

In the conditions of free, unregulated market relations, when the sphere of commodity exchange is extremely unstable, the success of an enterprise is



determined by the knowledge of market needs and the state of the external environment in which it operates.

The development of market relations contributes to an increase in the number of users of financial information. This is because each entity seeks to find and maintain its place in a particular market. In this case, an important component of the accounting policy deserves special attention - management accounting, which ensures the identification, measurement, collection, analysis, preparation and receipt of information necessary for management personnel to develop business plans and financial budgets, and contributes to solving current and long-term economic problems of the enterprise.

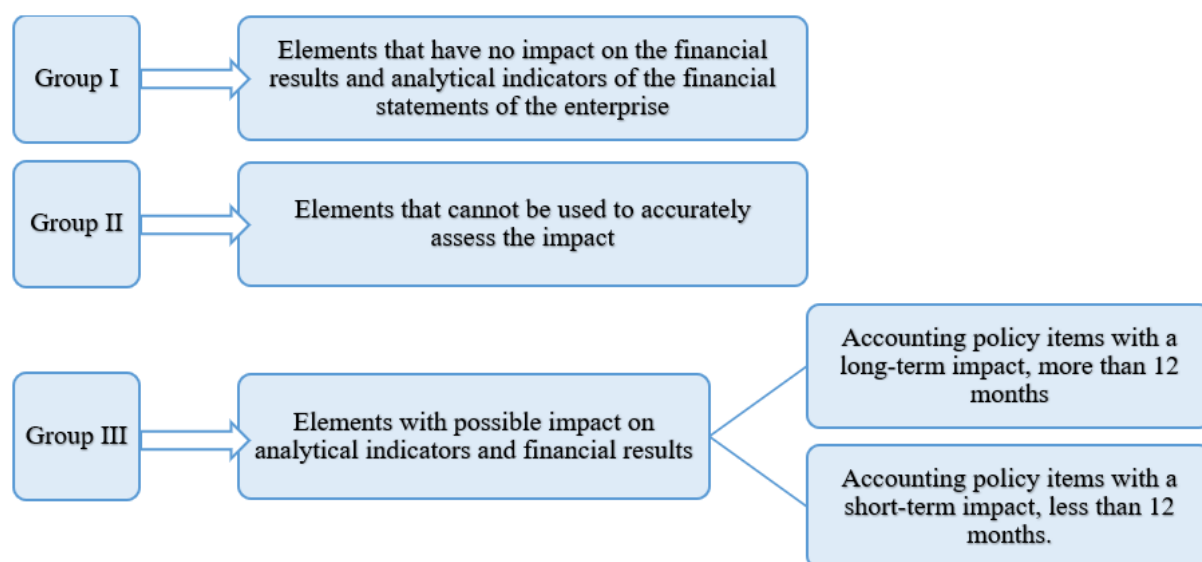
As follows, accounting policies are related to the economic activities of production systems and are usually aimed at their development and improvement. However, in practice, often the production system does not reach the required level or these processes are carried out very slowly, because the management of enterprises does not pay due attention to the process of formulating accounting policies.

### **3.2. Recommendations for the development of the accounting policy regulation taking into account foreign practice**

In a market environment, external users of financial information need to be aware of the techniques, procedures, principles and methods used to prepare a particular element of the financial statements, and for this reason, the notes to the financial statements should reflect the accounting policies that were applied by the entity during the reporting period in respect of various items.

Accounting policy elements include valuation methods, methods of writing off types of assets, the sequence of distinguishing between income and expenses, the sequence of accounting for certain individual accounting items at the enterprise, etc.

Taking into account the academic works of various authors on issues related to the design of effective accounting policies for an entity [41, 42], it is suggested that all elements of accounting policy should be grouped into three categories, taking into account the materiality of the impact on financial results and the analytical indicators of the financial statements (see Figure 3.6).



**Figure 3.6. Classification of accounting policy elements according to their impact on analytical indicators and financial statement results**

*Source: prepared by the author*

The subjectivity of the accounting policy of and its ability to influence profit was described in their works by supporters of the sociological approach to accounting, who argued that the ability to compare financial statement data is the reason for the liberality of the company's management.

This tendency is also caused by the fact that revenues are mostly reflected in documents for the sale of goods and services, and the amount of expenses always depends on the accounting policy and methodological techniques chosen by the company.

So, income is determined objectively, while expenses related to the calculation of cost are subjective. This is the basis for the conditional nature of the amount of gross profit of a business entity.

When choosing the method of depreciation of non-current assets, a company needs to consider the fact that using accelerated depreciation methods will increase the current liquidity ratio, the personal working capital ratio, and the return on equity, and, in turn, reduce the return on sales and return on assets.

has adopted the straight-line method of depreciation for this procedure so that the depreciation of each fixed asset is constant.

The general ledger account for fixed assets is used by account for motor vehicles, mainly because it owns trucks as a result of its activities.

According to the amendment to the Tax Code, which came into force on 23 May 2020, the cost value must be at least 20,000 UAH, i.e. twenty thousand Ukrainian hryvnias. This can be modified if the company adopts a different value in the regulation, but it must be taken into account in the profit and loss account. Taking into account the balance sheet of for the year 2022

The most important objectives of a positive accounting policy should include the rationalisation of cash flows and optimisation of the investment attractiveness of the enterprise. The creation of an accounting policy aimed at rationalising cash flows and increasing investment opportunities will be necessary when an organisation starts to develop new markets, introduce innovations, and therefore seeks additional financial resources.

An enterprise's accounting policy aimed at creating financial statements that are attractive to investors and creditors should ensure that the most attractive financial statements are prepared. In these circumstances, accelerated depreciation methods are recommended, but if were to write off higher costs, it would only add to its losses, so the straight-line method is the most optimal in the present situation. Alternative financial resources should be freed up through increased business activity and accelerated asset turnover.

The structure of the Accounting Policies Regulation needs to be improved, with more structure and clarity on some issues. Therefore, the information reflected in the current accounting policies should be grouped into appropriate sections.

Separate sections should also be created for management and staff and for tax accounting to reflect the responsibility for the implementation of the administrative document and the organisation of the accounting.

In the current economic environment, accounting policy should be not only an accounting tool but also one of the mandatory elements of the new predictive economic mechanism for managing a modern enterprise – financial engineering [41]. For this reason, it is necessary to expand the functions of the accounting policy of the enterprise, to supplement the order with elements of tax accounting.

The optimisation of accounting in the European Union is part of the policy of optimising company law, which aims to ensure freedom of operation. The legal basis for the accounting policy is reflected in Article 44(2)(g) of the Treaty establishing the European Community. Therefore, within the framework of the annual programme implementation plans, a system of using International Financial Reporting Standards (IFRS) in Ukraine was introduced. This has become the main issue of adapting the national legislative framework to the *acquis communautaire* in the field of accounting [43].

A rather important condition for the successful operation of each enterprise is a clearly formed integral accounting system, which is the creation and adoption of a clear accounting policy for a long time as a special tool for regulating accounting and financial reporting. The establishment of legal frameworks for accounting and financial reporting and their reflection in regulations is an expression of accounting policy at a particular level in the field of accounting.

The accounting policy of an enterprise is an important mechanism through which the interrelation of state regulation and the enterprise's own vision of the organisation and implementation of accounting appears. In its turn, the state accounting policy performs the function of regulating the organisation, methods of accounting and financial reporting within the country. The purpose of the state accounting policy is to reduce (remove) differences in the presentation of

information, and financial statements of enterprises, and to reduce fluctuations in the quantity and quality of the information in external accounting reports [43].

The process of globalization of the world economy, and the need to strengthen investor protection and ensure transparency of international capital markets have led to the creation of completely new requirements for the creation of an information base of organizations, as well as the creation of associations of different countries. This trend has led to the existence of an interstate-level accounting policy. Accounting policies at this level are developed by the International Accounting Standards Board.

Optimization of accounting is undoubted conformity and harmony, compliance with the rules of accounting at the enterprise, and reporting by several countries or their association, for example, the countries of the European Union.

One of the most important tasks of the European Union was to optimize the accounting mechanism of its member states by harmonizing the accounting methodologies of different countries. Thus, several legislative documents were published to address this task, which were named as follows: Directives, or EU laws. They were devoted to standardizing disclosure and financial reporting requirements, in other words, they reflected the main provisions of accounting and financial reporting that member states incorporate into national legislation.

The adoption of the directives' requirements was accompanied by the impact on the national GAAP of various European countries. Thus, in countries with a continental accounting model (France, Germany, Austria), the adoption of EU directives has legally enshrined the requirements for the usefulness, quality and value of financial information, which has had a positive impact on the increase in the information content of financial statements and the reduction of the impact of tax legislation on accounting and financial reporting. In turn, in countries with the Anglo-American accounting model (Ireland and the United Kingdom), financial statements are intended to meet the information needs of investors and creditors, and accounting is controlled by organisations autonomous from tax legislation,

which has led to much less change in national legislation regulating accounting and financial reporting.

European harmonisation and Ukraine's national policy of adapting domestic legislation to foreign rules, including foreign experience in optimising accounting in European countries, should establish a list of priorities for approximating current and future Ukrainian legislation to that of the European Union, which is a very important prerequisite for strengthening economic ties between Ukraine and the EU soon.

Also, attention should be paid to the experience of European countries in optimising accounting at the legislative level. National legislation should be adjusted to bring it closer to EU legislation. Such actions will help strengthen economic ties between Ukraine and EU member states in the near future.

## CONCLUSION

Accounting policy plays a vital and important role in the life and economic activity of a business.

An examination of the interpretation of accounting policy shows that scholars interpret the concept of "accounting policy" more broadly than IFRS and standards, which consider accounting policy only at the level of the economic entity, while the new approach sees accounting policy as an instrument of public regulation of accounting. Accounting policymaking is a combination of the principles laid down in the law and the principles that researchers have applied specifically to accounting policymaking from a practical point of view.

The accounting policy is based on regulatory and legal support – laws and regulations (decrees, orders, guidelines, recommendations, instructions, etc.) – which directly regulate the organisation of accounting and reporting and the requirements of financial and commercial law. Therefore, the degree of freedom of an enterprise to formulate its accounting policy is, as scholars note, legally limited by the state regulation of accounting in the form of a list of methods and accounting procedures.

. started its activity on 18 December 2000. In addition, several other activity codes have been registered under which the company operates. The company is a company subject to income tax and VAT under the general tax system.

Enterprise accounting is a system of methods, techniques and measures to ensure the optimal functioning and development of accounting. The structure and organisation of are well-established and transparent from both a corporate and an accounting point of view. All important points are reflected either in the articles of association or in the accounting policy regulation. It does not use a standard operating charter, but instead has its own detailed set of options for everything, thus facilitating full operational functioning.

Information on financial performance is reflected in the company's financial statements and is publicly available information for determining the company's liquidity level, solvency and financial stability, and is the main source of information for potential partners. In no way does it give a good overall picture of a company if it is loss-making over a long period of time and may even become bankrupt over time.

The accounting policy is an important link between an entity's management system and its accounting process. Accounting policies increase the importance of the accountant-analyst in the management of a modern business, as he can be involved in the process of managing balance sheets and reporting ratios, tax returns and informing management decisions through 'normal' financial ratios.

The work resulted in the proposal that [REDACTED] . modernises its accounting policy regulation in line with current legislation.

In addition, a proposal was made to classify all elements of the accounting policy into three categories, taking into account the materiality of the impact on the financial results and the analytical indicators of the financial statements: elements that are useful in determining the exact value; elements that do not affect the financial results statement and elements that affect the results of the company.

In addition, the accounting policy of [REDACTED] can be enhanced by the development of tax accounting elements, thus ensuring a more operational operation of the company.

By completing this thesis, it can be said that accounting is an important and indispensable part of business activity, and this is particularly true in the area of accounting policy development and personalisation. In the management of the enterprise, the role of accounting policy in both the economy and the processes of the enterprise needs to be rethought.



## ВИСНОВОК

Облікова політика відіграє життєво важливу роль у житті та господарській діяльності підприємства.

Дослідження трактування облікової політики показує, що науковці трактують поняття «облікова політика» ширше, ніж МСФЗ та стандарти, які розглядають облікову політику лише на рівні суб'єкта господарювання, в той час як новий підхід розглядає облікову політику як інструмент державного регулювання бухгалтерського обліку. Формування облікової політики – це поєднання принципів, закладених у законодавстві, та принципів, які дослідники застосували спеціально до формування облікової політики з практичної точки зору.

Облікова політика базується на нормативно-правовому забезпеченні – законах і підзаконних актах (постановах, наказах, положеннях, рекомендаціях, інструкціях тощо), які безпосередньо регулюють організацію бухгалтерського обліку та звітності, а також на вимогах фінансового та господарського законодавства. Тому ступінь свободи підприємства у формуванні своєї облікової політики, як зазначають науковці, законодавчо обмежений державним регулюванням бухгалтерського обліку у вигляді переліку способів і процедур ведення бухгалтерського обліку.

» розпочало свою діяльність 18 грудня 2000 року.

Крім того, було зареєстровано ряд інших кодів діяльності, за якими працює компанія. Компанія є платником податку на прибуток та ПДВ на загальній системі оподаткування.

Бухгалтерський облік на підприємстві - це система методів, прийомів і заходів, що забезпечують оптимальне функціонування і розвиток бухгалтерського обліку. Структура та організація » є добре налагодженою та прозорою як з корпоративної, так і з бухгалтерської точки зору. Всі важливі моменти відображені або в статуті, або в положенні про облікову політику. Компанія не використовує стандартний статут, а натомість має власний детальний набір опцій для всього, що сприяє повноцінному операційному функціонуванню.

Інформація про фінансові результати діяльності відображається у фінансовій звітності компанії і є загальнодоступною інформацією для визначення рівня ліквідності, платоспроможності та фінансової стійкості компанії, а також є основним джерелом інформації для потенційних партнерів. Вона жодним чином не дає повного уявлення про компанію, якщо вона є збитковою протягом тривалого періоду часу і з часом може навіть стати банкрутом.

Облікова політика є важливою сполучною ланкою між системою управління підприємством та його обліковим процесом. Облікова політика підвищує значення бухгалтера-аналітика в управлінні сучасним бізнесом, оскільки він може бути залучений до процесу управління балансами і показниками звітності, податковими деклараціями та обґрунтування управлінських рішень через "нормальні" фінансові коефіцієнти.

Результатом роботи стала пропозиція щодо модернізації положення про облікову політику відповідно до вимог чинного законодавства.

Крім того, було запропоновано класифікувати всі елементи облікової політики на три категорії з урахуванням суттєвості впливу на фінансові результати та аналітичні показники фінансової звітності: елементи, які є корисними для визначення точного значення; елементи, які не впливають на звіт про фінансові результати та елементи, які впливають на результати діяльності підприємства.

Також, облікова політика може бути розширена за рахунок розробки елементів податкового обліку, що забезпечить більш оперативну роботу підприємства.

Виконавши дану дипломну роботу, можна сказати, що бухгалтерський облік є важливою і незамінною частиною господарської діяльності, і це особливо актуально в сфері розробки та персоналізації облікової політики. В управлінні підприємством необхідно переосмислити роль облікової політики як в економіці, так і в процесах підприємства.

## ÖSSZEGZÉS

A számvitelpolitika egy elengedhetetlen és jelentős módon fontos szerepet tölt be a vállalkozás életében és gazdasági tevékenységében egyaránt.

A számvitelpolitika értelmezésének vizsgálata azt mutatja, hogy a tudósok a „számviteli politika” fogalmát tágabban értelmezik, mint az IFRS és a standardok, amelyek a számvitelpolitikát csak a gazdasági egység szintjén vizsgálják, míg az új megközelítés a számviteli politikát a számvitel állami szabályozásának eszközeként értelmezi. A számvitelpolitika kialakításában egyszerre vannak jelen a törvény által megfogalmazott alapelvek és a kutatók gyakorlati szempontból kifejezetten a számvitelpolitika kialakítására alkalmazott alapelvei.

A számvitelpolitika szabályozási és jogi támogatáson – törvényeken és szabályzatokon (rendeletek, utasítások, iránymutatások, ajánlások, utasítások stb.) – alapul, amelyek közvetlenül szabályozzák a számvitel és a beszámolás megszervezését, valamint a pénzügyi és kereskedelmi jog követelményeit. Ezért egy adott vállalkozás szabadságának mértékét számviteli politikájának kialakításában – ahogyan azt a tudósok megjegyzik – jogilag korlátozza a számvitel állami szabályozása a módszerek és számviteli eljárások listája formájában.

A 2000. december 18-án kezdte tevékenységét a vállalkozás fő gazdasági tevékenysége: egyéb kiegészítő tevékenységek a szállítás területén. Ezenkívül néhány egyéb tevékenységi kódot is bejegyeztek, amelyekkel a vállalat foglalkozik. A vállalkozás az általános adórendszerben helyet foglaló nyereségadó és hozzáadottérték-adó fizető cég.

A vállalkozások számvitelszervezése olyan módszerek, technikák és intézkedések rendszere, amelyek biztosítják a számvitel optimális működését és fejlődését. A felépítése és szervezete mind vállalati, mind számviteli szempontból jól kiépített és átlátható. Minden fontos pont vagy az alapszabályban, vagy a számvitelpolitika-rendeletben tükröződik. Nem használ szabványos működési alapszabályzatot, helyette mindenre van saját részletes kiépített választása, ezzel is elősegítve a teljeskörű operatív működést.

A pénzügyi eredményre vonatkozó információk a vállalat pénzügyi kimutatásaiban tükröződnek, és nyilvánosan elérhető információk a vállalat likviditási szintjének, fizetőképességének és pénzügyi stabilitásának meghatározásához, valamint a potenciális partnerek számára a fő információforrás. Semmiképpen sem ad jó átfogó képet egy vállalkozásról, ha az hosszú időn keresztül veszteséges, sőt idővel csődközelbe is kerülhet.

A számvitelpolitika fontos kapocs, amely összeköti a gazdálkodó egység irányítási rendszerét és számviteli folyamatát. A számviteli politikának köszönhetően a könyvelő-elemző jelentősége egyre nő egy modern vállalkozás irányításában, mivel részt vehet a mérleg és a beszámolási mutatók, valamint az adóbevallások kezelésének folyamatában, és a vezetői döntések tájékoztatásában a „szokásos” pénzügyi mutatókon keresztül.

A munkában megszületett a javaslat, miszerint a modernizálja a számvitelpolitika-rendeletet az aktuális jogszabályoknak megfelelően.

Emellett javaslat fogalmazódott meg, hogy a számviteli politika valamennyi elemét három kategóriába sorolják, figyelembe véve a pénzügyi eredményekre gyakorolt hatás lényegességét és a pénzügyi kimutatások analitikus mutatóit: elemek, amelyek használhatók a pontos értékmeghatározásban; elemek, amelyek nincsenek hatással a pénzügyi eredménykimutatásra, valamint elemek, amelyek hatással vannak az vállalkozás eredményeire.

A számvitelpolitikáját pedig az adószámviteli elemek kidolgozásával is bővíteni lehet, ezzel is operatívabb működést biztosítva a vállalkozásnak.

A dolgozat elvégzésével elmondható, hogy a számvitel egy fontos és elengedhetetlen része a vállalkozások tevékenységének, fokozottan igaz ez az számvitelpolitika kialakításnak és személyre szabásának területére. A vállalkozás irányítása során újra kell gondolni a számvitelpolitika szerepét a gazdaságban és a vállalkozás folyamataiban egyaránt.

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# **ANNEXES**

## ABSTRACT

Zhuzhanna Horoni, The accounting policy of economic entities and its design from the point of view of building a rational tax system. A thesis for the level of higher education (bachelor) in the subject 071 „Accounting and taxation”. Ferenc Rakoczi II Transcarpathian Hungarian College of Higher Education, 2023.

The thesis consists of an introduction, three chapters, conclusions, list of sources and annexes. The total length of the paper is 75 pages, including 21 figures, 10 tables and 3 annexes.

The objective of the paper is to justify the need for the development of an accounting policy in the current economic context, to summarise the reasons that hinder its implementation in business practice and to develop proposals to solve the problem.

The first part of the work explores the theoretical foundations of accounting policy for enterprises. The second part deals with the specificities of the economic activity of the company, its tax regime and, accordingly, the elements of the accounting policy regulation. The third part covers the problems of accounting policy formulation and their solutions.

The thesis draws conclusions on the accounting policy formulation and proposes solutions to the problematic issues.

## АНОТАЦІЯ

Гороні Ж. О. Облікова політика суб'єктів господарювання, її проектування з точки зору побудови раціональної системи оподаткування. Дипломна робота на здобуття ступеня вищої освіти (бакалавр) за спеціальністю 071 «Облік і оподаткування». Закарпатський угорський інститут імені Ференца Ракоці II, 2023.

Кваліфікаційна робота складається зі вступу, трьох розділів, висновків, списку використаних джерел та додатків. Загальний обсяг роботи становить 75 сторінок, включаючи 21 рисунок, 10 таблиць і 3 додатки.

Метою роботи є обґрунтування необхідності розробки облікової політики в сучасних економічних умовах, узагальнення причин, що перешкоджають її впровадженню в практику господарювання, та розробка пропозицій щодо вирішення проблеми.

У першій частині роботи досліджено теоретичні засади формування облікової політики підприємства. У другому розділі розглянуто специфіку господарської діяльності ' підприємства з обмеженою відповідальністю, його податковий режим та, відповідно, елементи регулювання облікової політики. У третьому розділі висвітлено проблеми формування облікової політики та шляхи їх вирішення.

У висновках зроблено висновки щодо формування облікової політики та запропоновано шляхи вирішення проблемних питань.

## ABSZTRAKT

Garanyi Zsuzsanna, A gazdasági entitások számviteli politikája, annak kialakítása a racionális adórendszer kiépítése szempontjából. A szakdolgozat a felsőoktatás (alapképzés) szintjéhez a 071 „Számvitel és adóügy” szakon. II. Rákóczi Ferenc Kárpátaljai Magyar Főiskola, 2023.

A dolgozat bevezetőből, három fejezetből, következtetésekből, a felhasznált források felsorolásából és mellékletekből áll. A munka teljes terjedelme 75 oldal, mely 21 ábrát, 10 táblázatot és 3 mellékletet tartalmaz.

A dolgozat célja, hogy alátámassza a számviteli politika kialakításának szükségességét a jelenlegi gazdasági viszonyok között, és összefoglalja azokat az okokat, amelyek akadályozzák annak megvalósítását a vállalati gyakorlatban, valamint a probléma megoldását célzó javaslatokat dolgozzon ki.

A munka első része a vállalkozások számvitelpolitikájának az elméleti alapjait tárja fel. A második rész a gazdasági tevékenységének sajátosságaival, adózási berendezkedésével és ennek megfelelően a számvitelpolitika-rendelet elemeivel foglalkozik. A harmadik rész a számvitelpolitika kialakításának problematikáját foglalja magába, valamint a megoldásukat.

A szakdolgozat következtetéseket von le a számvitelpolitika kialakítására vonatkozóan, javaslatokat tesz a problémás kérdések megoldását illetően.

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## Модифікації

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Замінені символи

10