

# ACCOUNTING, ANALYSIS AND AUDIT

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## ACCOUNTING POLICY AS A TOOL FOR FORMING AN ACCOUNTING INFORMATION MODEL OF A BUSINESS ENTITY

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**Introduction.** The relevance of the chosen research topic is due to the fact that, given the scale and types of activities, changes in legislation and the development of information technology, enterprises have different requirements for accounting and financial reporting. In this regard, the development of an effective accounting policy is the key to ensuring the successful operation of an enterprise. Effective management decisions require an accounting system based on sound accounting policies – rules, procedures and methods that determine the procedure for monitoring and recording business transactions, processing and summarising management performance indicators. The accounting policy allows modelling accounting processes taking into account the company's development strategy.

**Analysis of recent research and publications.** Questions of change of accounting policy and accounting valuation were dealt with by scientists Alyoshkina N., Voronaya N., Chernysheva N. [13], Voronina V.L. and Zyukova M.M. [14] in their works highlighted the formation of accounting policy of an enterprise for management needs, accounting policy as a component of the enterprise management system was studied by Zinchenko O.V. and Didik Ya.V. [15], Koval L.V. conducted a study on the accounting policy of inventories [16], Kubik V. and Obniavko O. studied the ethical component of accounting policy of enterprises [17], Pilipchuk I.V., Ribka L.P. and Korsun I.B. devoted their research to the nature and importance of accounting policy of an enterprise [18], Romaniv E.M. and Kravychshyn I.M. in their studies revealed the peculiarities of organisation and methods of development of accounting policy at the present stage of functioning of enterprises in Ukraine [19], Sarapina O.A. and Gerasimenko V.I. studied accounting policy as a mechanism of management of production costs [20], Sugak T.O. in her research drew attention to the peculiarities of information and analytical support of the financial component of the economic security system of the enterprise [21], Chebanova N.V. and Yakovenko S.L. focused on the accounting policy as the main element of the accounting system [21].

**Objectives of the article.** The aim of the study is to conduct a research based on the development of directions for improving the theoretical, methodological and organisational support of the process of forming the accounting policy of enterprises and its legal support.

To achieve this goal, the author set the following tasks: to study and disclose the definition of accounting policy and its legal support; to list possible factors influencing the process of creating accounting policy; to study the information support of accounting policy for existing types of accounting; to disclose accounting policy as a factor influencing the formation of financial results of any business; to determine the impact of accounting policy on the financial performance of an entity; to make suggestions and recommendations for improving accounting policy and its legal support.

**The main material of the study.** Economic reforms have resulted in increased regulation of accounting. The Ukrainian economy is increasingly integrated into the global economic system and international financial

markets. Accounting is seen as one of the key components of the overall management system in a market environment, which contributes to the creation and emergence of new tools for its development.

The accounting policy of business entities is a tool that combines state regulation and a certain degree of independence of the enterprise in organising and maintaining accounting [18], i.e., in a narrower sense, it is a language model prepared in accordance with the provisions of accounting standards with maximum consideration of the specific circumstances of the enterprise, as well as internal and external factors. All business entities need access to transparent, timely, relevant and high-quality information, and this requires a single internal accounting document that defines the methods of accounting, that is, an accounting policy. The accounting policy at the enterprise level is formed by applying accounting methods and techniques that are accepted by the enterprise and meet its specifics. The effectiveness of the accounting policy directly depends on the clarity of the accounting information underlying the accounting policy and the efficiency of management.

Accounting policies are primarily subject to continuous improvement in line with changes in legislation. At the national level, the state accounting policy is formed and implemented in accordance with the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" [3] and bylaws. According to this law, the concept of accounting policy is defined as "a set of principles, methods and procedures used by an enterprise for accounting, preparation and presentation of financial statements".

International Accounting Standards and Financial Reporting Standards are advisory documents, but they form the basis of the regulatory framework for accounting policies in Ukraine.

IAS 1 "Presentation of Financial Statements" provides a comprehensive list of financial statements, which includes:

- 1) Statement of financial position at the end of the period.
- 2) Statement of comprehensive income for the period.
- 3) Statement of changes in equity for the period.
- 4) Statement of cash flows for the period.
- 5) Notes containing a summary of significant accounting policies and other explanatory notes.
- 6) Statement of financial position as at the beginning of the earliest comparative period for which the entity has applied the accounting policies [6].

The conditions for organising and maintaining accounting records are approved at the general level and are regulated internally by the business environment, staff qualifications, technical assistance and industry, which necessitates the development of accounting policies. Accounting policies are a means of combining governmental regulation of accounting with a certain degree of independence of the entity.

The purpose of state regulation of accounting policy is to ensure compliance of financial reporting and accounting with the requirements of the law, which makes it possible to ensure the accuracy and reliability of financial statements, as well as to avoid unfair behaviour in the field of accounting and finance [1].

The main purpose of the accounting policy is to provide reliable and objective information about the property and financial position of the company, develop an accounting model to achieve the strategic goals of the entity, draw up rules for the use of key documents and develop regulations on the procedure for recording assets in the accounting records.

The primary objective of accounting policies is to establish the principles and procedures for accounting for the financial transactions that occur within an entity. Accounting policies typically include rules and procedures related to budget management, storage of financial information, payments to suppliers and customers, payroll, taxation and other financial aspects of an entity's operations.

The accounting policies are based on the application of the accounting and financial reporting principles set out in the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" and National Accounting Regulation (Standard) (NR(S)AU) 1 "General Requirements for Financial Reporting".

Thus, it can be concluded that accounting policy is a set of actions applied by an enterprise from the moment of business operations until its liquidation.

A complete set of financial statements should consist of the following forms of reporting required by IAS 1.

Accounting policy makers are represented at different levels, namely:

- International accounting policies, which are governed by IAS 1 "Presentation of Financial Statements";
- intergovernmental accounting policies provided for in the Fourth and Seventh Directives;
- the third level is the state accounting policy, which is regulated by the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", National Accounting Regulation (Standard) 1 "General Requirements

for Financial Reporting", National Accounting Regulation (Standard) 6 "Corrections of Errors and Amendments to Financial Statements", as well as other accounting regulations (standards) provided for by the legislation of Ukraine.

– the last level is inherent in the accounting policy of a particular business entity, which may be guided by the owner of the enterprise or a body authorised by him/her that develops a regulatory document on the accounting policy of the enterprise.

The main objective of accounting policies is to provide users with assurance that the financial information used for decision-making is accurate and reliable [14].

The accounting policies are based on the application of the accounting and financial reporting principles set out in the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" and National Accounting Regulation (Standard) 1 "General Requirements for Financial Reporting".

Functions of accounting policy: regulatory, control, planning, analytical, informational and financial. It is worth noting that the functions of accounting policy are to ensure correct, accurate and reliable accounting of the organisation's financial transactions.

Thus, in order to optimise and modify the accounting policy, it is necessary to take into account the factors that influence its formation. When forming the accounting policy, the factors that have a direct impact on the choice of accounting policy and management decisions on the allocation and efficient use of available resources and achievement of financial results should be taken into account.

Financial accounting helps to ensure control over the financial activities of an organisation and reflects its financial stability. Accounting policies in financial accounting determine the rules and procedures for recording financial transactions, establishing methods for valuing assets and liabilities, reporting and analysing the financial performance of an organisation.

In tax accounting, accounting policies help to monitor compliance with tax legislation and optimise tax payments. Accounting policies in tax accounting determine the rules and procedures for accounting for tax transactions, choosing a method for calculating taxes and tax benefits, and establishing a system for controlling tax payments.

Management accounting helps the organisation's management to make operational and strategic decisions based on objective information about the financial performance of the company. Accounting policies in management accounting determine what information should be collected, how it should be analysed and what tools should be used to determine the organisation's strategy. Accounting policies for enterprise management contain the largest number of alternatives. In this regard, there is reason to believe that the accounting policy of an enterprise should include only those accounting methods that are necessary to make a correct and effective management decision.

Based on the above material, it can be concluded that in order to properly formulate an accounting policy, it is necessary to create an official document containing the rules and principles of accounting and financial reporting. An accounting policy order must contain mandatory details to be legally binding. There are important factors that should be considered when formulating accounting policies. These factors include: the economic and legal environment, legal and organisational status of the company, organisational structure of the company, financial and economic development strategy, human resources and logistics.

Considering the above information, it can be argued that accounting policy is an important component of financial, tax and management accounting, as it determines the principles and methods of accounting in a particular organisation or enterprise. In financial accounting, accounting policies are formed to determine the financial position of a company. It includes determining the principles and methods of valuation of assets and liabilities, defining reporting forms and document flow schedules, etc. In tax accounting, the accounting policy is defined to determine the company's tax liabilities. It contains information on determining the methods of accounting for tax payments submitted to the relevant authorities and identifying tax risks. Management accounting involves the use of accounting policies to address strategic and operational issues of the company.

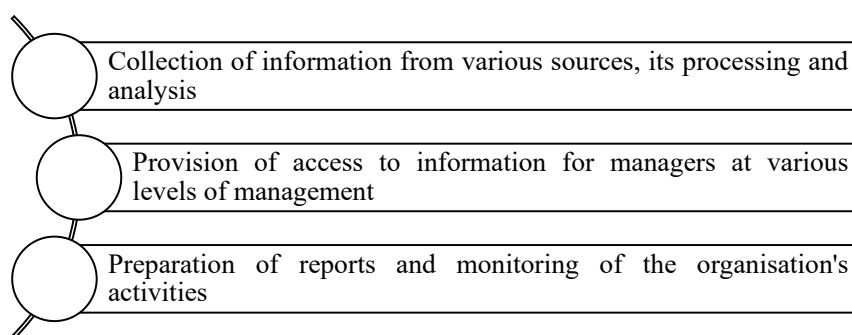
Accounting policies are a set of rules and procedures that an entity uses to determine, record and present financial information in its financial statements. These policies may affect the formation of the organisation's financial results at different stages [19].

The proposal to apply new methods of accounting and data analysis, the use of new technologies and software that allow enterprises to keep records of their activities more accurately and efficiently is to use MIS (Management Information System) [21]. MIS is a computer system that collects, processes, stores and

provides information necessary for decision-making at different levels of management in an organisation. As already noted, the place of accounting policy in management accounting is integral, so it is appropriate to use a new computer information system MIS, which is a tool for ensuring effective business management, as it provides managers with access to important information that allows them to make informed decisions. MIS includes the following components:

- Hardware;
- software;
- database;
- information collection processes;
- analysis tools.

The functions of a management information system (MIS) are shown in Figure 1.



**Figure 1. Management Information System functions**

*Source: developed by the author*

The proposed management information system MIS can be a useful and effective system, as it ensures the achievement of the goal of the business entity, and therefore, the maximum profit with minimum losses. The system can also provide managers with information and interactive access to information and management information related to current operations of the enterprise. In general, a management information system performs the function of planning, management and decision-making at the management level.

In the modern world, new information technologies are of great importance in accounting. They allow to automate many routine tasks related to financial accounting, create efficient information flows, analyse large amounts of data and improve the quality of accounting information.

Accounting policies include a number of aspects related to inventory valuation methods, depreciation of assets, provisioning for expenses, valuation of debt, taxation, etc.

Depreciation of fixed assets has the greatest impact on financial results. According to the National Accounting Regulation (Standard) 7 "Fixed Assets", the depreciation method is determined by the company independently, taking into account the economic benefits of its use [10].

An accounting policy that uses the straight-line method of depreciation may result in a decrease in the company's financial results in the first years of operation of a new asset, as a significant portion of its cost will be written off to depreciation. The straight-line method is best used for buildings, structures, transmission equipment, furniture, etc. The declining residual value method determines the annual depreciation amount, which gradually decreases, i.e., in the first years of operation, a larger amount of depreciation is included in the cost of production.

The accelerated decline in residual value method is more appropriate for property, plant and equipment that are subject to much higher intensity of use in the early years of operation than in subsequent years.

The cumulative method of depreciation of property, plant and equipment is appropriate when the value of property, plant and equipment does not decrease evenly from year to year, but changes depending on their use and state of wear and tear, and for organisations where it is possible to predict production volumes and, accordingly, useful lives of property, plant and equipment, it is advisable to use the production method.

The decrease in the value of non-current assets through depreciation is reflected in costing, which reduces the profit of the enterprise or institution. In particular, depreciation of non-current tangible assets and library collections reduces the tax base and reduces tax payments.



The method of inventory write-down plays an important role, which directly affects the financial result of any business, and the choice of one option can be problematic, since the objectivity of the financial position data depends on the correct choice. It is worth noting that incorrectly chosen methods of inventory write-off may lead to overstatement or understatement of the indicators of the National Accounting Regulation (Standard) 9 "Inventories" [11].

Therefore, when formulating an organisation's accounting policy, the responsible person should consider the impact of each element of the accounting policy choice on the financial performance of the enterprise. Out of this information, most of them allow managing the amount of profit, which will lead to the receipt of inaccurate information.

The reporting indicators and their generalisation, which characterise the company's economic activity, are obtained from the accounting system data [20].

In accordance with the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", financial statements are accounting reports containing information on the financial position, performance and cash flows of an enterprise for the reporting period [3]. According to the National Accounting Regulation (Standard) 1 "General Requirements for Financial Reporting", financial statements are reports prepared on the basis of accounting data to meet the needs of certain users [8]. It can be assumed that these two definitions of reporting in Ukrainian legislation are to some extent united by the identity of the content and disclosure requirements in internationally recognised financial statements.

**Conclusions.** The following conclusions can be drawn as a result of the study:

1. Accounting policies play an important role in the company's business activities, as they determine the procedure for accounting and financial reporting. The accounting policies are regulated in accordance with the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" and are recommended by International Accounting Standards.

An accounting policy is a set of actions applied by a business entity from the beginning of business operations until its liquidation, as well as the choice, depending on the objectives, of accounting methods that allow using different options for reflecting the business activities of the enterprise. The accounting policies are represented by international accounting policies, intergovernmental accounting policies, state accounting policies and accounting policies at the enterprise level. The objective of accounting policies is to provide users with reliable and relevant financial information.

2. In order to formulate an accounting policy, it is necessary to put in place a formal document containing the rules and principles of accounting and financial reporting. Accounting policies are developed in several stages, which have a direct impact on the effectiveness of the organisation's accounting policies. The process of developing accounting policies is also significantly influenced by factors and management decisions. Accounting policies are an important component of financial, tax and management accounting, as they pursue a specific purpose for each type of accounting, as described in the paper.

3. Accounting policy has a significant role in management accounting, so it is advisable to use a new computer information system MIS, which is a tool for ensuring effective management of the enterprise, as it provides managers with access to important information that allows them to make informed decisions that may affect the financial performance of the enterprise.

The most influential elements in the process of formulating the accounting policy were the determination of the method of valuation of inventory disposal and the method of depreciation of property, plant and equipment. The choice of the wrong method of inventory write-off may lead to overstatement or understatement of profit.

Based on the study, the following recommendations were made:

1. Taking into account the above factors influencing the accounting policy, a general scheme of the methodology for forming the Order on Accounting Policy is proposed for practical application.

2. To ensure proper management accounting, it is advisable to use a new computer information system (MIS), which performs planning, management and decision-making functions at the management level.

3. For an enterprise, the most reliable method is to use the inventory disposal valuation method, as it provides accurate information on the accounting for inventory disposal, since only those goods that were purchased later remain on the balance sheet. The impact of this method on the financial position of the enterprise is considered positive, since the balance sheet indicators are reflected in the value close to the market value.

4. It is recommended to carefully analyse the company's existing accounting policies and make the necessary changes to them to comply with the new requirements of IFRS 16 Leases.

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**Alla Dmytrenko**, Doctor of Economic Sciences, Associate Professor, Professor at the Department of Finance, Banking and Taxation, National University "Yuri Kondratyuk Poltava Polytechnic". **Accounting policy as a tool for forming an accounting information model of a business entity.**

Currently, given the scale and types of activities, changes in legislation and the development of information technology, companies have different requirements for accounting and financial reporting. In this regard, the development of an effective accounting policy is a key factor in ensuring the successful operation of the company. The following issues remain unresolved in the scientific interpretation of accounting policies: peculiarities of developing accounting policies for different organisational and legal forms and sizes of business entities, the purpose of accounting policies for management accounting purposes, a clear list and specification of the stages of document development, the availability of a unified system for modelling accounting policies that could be used by those developing such a document, and the use of information technology to improve decision-making at various levels. The aim of the study is to improve the theoretical, methodological and organisational support of the process of formation of the accounting policy of enterprises and its legal support. The set of tasks aimed at achieving this goal is as follows: Research and disclosure of the definition of accounting policy and its legal support; list of possible factors that influence the process of creating an Accounting Policy Order; study of information support for accounting policy by existing types of accounting; disclosure of accounting policies as a factor influencing the formation of financial results of any business; determination of the impact of accounting policies on the financial performance of the company; provision of recommendations for improving accounting policies to enhance enterprise management. The study is based on the dialectical method, which provides for the disclosure of the essence of accounting policy, its tasks and functions. Depending on the nature of the task under study, the study used general scientific techniques and methods, such as the comprehensive method, which was used to collect, analyse and summarise information on the study of literary and legislative sources; synthesis, which allows combining and summarising the definitions of accounting policies that reveal their main content; tabular method, which was used to create tables containing numerical data, textual descriptions or a combination of both; modelling method, which was used to improve management. The scientific novelty of the obtained results lies in improvement of the theoretical, methodological and organisational foundations of the accounting policy of an economic entity and relevant recommendations for its formation and use. The obtained results of the study are to implement in practice the proposals for improving the methodology of accounting policy formation, its organisation and legal support.

**Key words:** accounting policy, order on accounting policy, enterprise, financial accounting, management accounting, depreciation, reporting, financial results.

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**Дмитренко Алла Василівна**, доктор економічних наук, доцент, професор кафедри фінансів, банківського бізнесу та оподаткування, Національний університет «Полтавська політехніка імені Юрія Кондратюка». **Облікова політика як інструмент формування бухгалтерської інформаційної моделі суб'єкта господарювання.**

На сьогоднішній день, з урахуванням масштабів і видів діяльності, змін в законодавстві та розвитку інформаційних технологій, підприємства мають різні вимоги щодо ведення обліку та формування фінансової звітності. У зв'язку з цим, розробка ефективної облікової політики є ключовою для забезпечення успішної діяльності підприємства. У науковому тлумаченні облікової політики не вирішеними є питання особливостей складання облікової політики для різних організаційно-правових форм та розмірів суб'єкта господарювання, призначення облікової політики для цілей управлінського обліку, чіткий перелік та конкретизація етапів формування документу, наявність єдиної системи моделювання облікової політики, яка б могла бути використана виконавцями робіт з формування такого документу а також залучення систем інформаційних технологій для покращення процесу прийняття рішень на різних рівнях управління в організації, що і визначає

актуальність дослідження. Дослідження розроблено для удосконалення теоретико-методичного та організаційного забезпечення процесу створення облікової політики підприємств та її правового супроводу. Сукупність завдань, спрямованих на досягнення визначеної мети полягають у: дослідженні і розкритті визначення облікової політики та її правове забезпечення; переліку можливих факторів впливу на процес створення Наказу про облікову політику; дослідженні інформаційного забезпечення облікової політики за існуючими видами обліку; розкритті облікової політики як фактору впливу на формування фінансових результатів будь-якого бізнесу; визначенні впливу облікової політики на фінансові показники діяльності суб'єкта господарювання; пропонуванні рекомендацій щодо удосконалення облікової політики для покращення управління підприємством. Дане дослідження ґрунтується на діалектному методі, який забезпечує розкриття сутності облікової політики, її завдання та функції. Залежно від характеру досліджуваного завдання у роботі використовувалися загальнонаукові прийоми та методи, такі як комплексний метод який використовувався для збору, аналізу та оформлення інформації щодо дослідження літературних та законодавчих джерел; синтез, що дозволяє об'єднувати та узагальнювати визначення облікової політики, яка розкриває основний зміст; табличний метод, застосований для створення таблиць, які містять числові дані, текстові описи або комбінацію обох; метод моделювання, що використовувався з метою вдосконалення управлінського процесу, за допомогою використання управлінсько-інформаційної системи MIS; метод порівняння, який дозволяє обґрунтувати доцільність використання конкретного методу вибуття запасів. Наукова новизна одержаних результатів представляє вдосконалення теоретичних, методичних та організаційних засад облікової політики суб'єкта господарювання та доцільні рекомендації щодо її формування і використання. Одержані результати дослідження полягають у впровадженні на практиці пропозицій з удосконаленням методики формування облікової політики, її організацію та правового супроводу.

**Ключові слова:** облікова політика, наказ про облікову політику, підприємство, фінансовий облік, управлінський облік, амортизація, звітність, фінансові результати.