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THE PERIOD OF EMERGENCE OF ACCOUNTING POLICY AND ITS SIGNIFICANCE IN PREPARING FINANCIAL STATEMENTS



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Abstract: This article presents opinions and considerations on the importance of accounting policy in preparing reports based on international financial reporting standards, the period of accounting policy formation, the purposes envisaged in the formation of accounting policy, and the tasks addressed in accounting.

Key words: International Financial Reporting Standards (IFRS), International Accounting Standards (IAS).

Annotatsiya: Ushbu maqolada moliyaviy hisobotning xalqaro standartlari asosida hisobotlarni tayyorlashda hisob siyosatining ahamiyati va hisob siyosatini vujudga kelish davri hamda hisob siyosatini shakllantirishda ko'zda tutilgan maqsadlar shuningdek, buxgalteriya hisobida hal etadigan vazifalari bo'yicha fikr va mulohazalar keltirib o'tilgan.

Kalit so'zlar: Moliyaviy hisobotning xalqaro standartlari (MHXS - IFRS), Buxgalteriya hisobining xalqaro standartlari (BHXS - IAS).

Аннотация: В данной статье представлены мнения и соображения о значении учетной политики при подготовке отчетов на основе международных стандартов финансовой отчетности, периоде формирования учетной политики, целях, предусмотренных при формировании учетной политики, а также задачах, решаемых в бухгалтерском учете.

Ключевые слова: Международные стандарты финансовой отчетности (МСФО - IFRS), Международные стандарты бухгалтерского учета (МСБУ - IAS).

INTRODUCTION

Timely fulfillment of the tasks set by the accounting service in economic entities contributes to the correct formation of financial statements. In the context of the intensification of globalization processes in the world economy, special attention is paid to the introduction of international financial reporting standards. Although various models of accounting and auditing are currently operating in countries around the world, the application of accounting in these countries in a unified, universally understandable way is becoming a pressing issue. Therefore, certain measures are being taken in the countries of the world to introduce international financial reporting standards.

REVIEW OF LITERATURE ON THE SUBJECT

The historical formation of accounting policy and the unification of its rules at the international level are reflected in the research works of foreign and domestic economists.

In particular, according to Romanian economists, «Accounting policy includes options for the principles, valuation methods, rules, and procedures applied in the preparation and presentation of financial statements»[1].



In the 20th century, the Italian scholar Gino Zappa, in his research, emphasized accounting policy as follows: «From an accounting perspective, the enterprise's income is clear, but its expenses are questionable. This is due to the fact that income arises from the costs of selling goods and services, and the amount of expenses always depends on the accounting policy of the enterprise and the choice of various methods by management, income is determined objectively, circumstances related to the calculation of expenses are subjective. Consequently, the amount of profit and its taxation are conditional. This idea was later developed in his works, and the degree of influence of accounting policy on the profit of the enterprise was confirmed by proponents of the economic approach to accounting»[2].

According to V.S. Len and V.V. Glivenko, «it is proposed to define the concept of accounting policy as a kind of alternative set of assessments of business transactions and accounting objects at the enterprise in accordance with the adopted accounting standards»[3].

K. Anton, emphasizing the need to pay attention to other aspects when developing accounting policies, stated: «When developing accounting policies, it is necessary to consider not only the principles of accounting, but also the overall strategy of the company»[4].

Zufarova expressed the following opinion on the importance of accounting policy: «in the process of globalization, due to the economic situation in the countries of the world, cases of non-payment, insolvency of debtor enterprises, a decrease in the level of financial independence, the importance of accounting policy is increasing, which directly affects the financial condition of economic entities. Depending on how the accounting policy is formed, the economic activity of the enterprise develops at a modern level» [5].

RESEARCH METHODOLOGY

The research methodology of this study involves collecting data through a comprehensive review of international accounting standards, academic literature, and historical financial statements to identify the emergence period of accounting policy. The obtained qualitative data were analysed using content analysis to determine the significance of accounting policy in preparing financial statements and its impact on reporting accuracy and comparability.

ANALYSIS AND RESULTS

International Financial Reporting Standards establish specific requirements for the recognition, valuation, and disclosure of information related to accounting objects in financial statements. Financial statements, formed on the basis of these requirements, serve to provide investors and other interested parties with the necessary information.

The main issue that must be considered when applying international financial reporting standards is the correct determination of accounting policies in business entities and the selection of optimal accounting methods. When drawing up an accounting policy, a deep knowledge of not only the provisions of IFRS 8, «Accounting Policies, Changes in Accounting Estimates, and Errors,» but also all financial reporting standards is required.

Today, the term «accounting policy» has firmly entered the everyday life of an accountant. To better understand the essence of accounting policy, it is necessary to clarify the reasons for its emergence. The concept of accounting policy emerged around the late 18th and early 19th centuries, when accounting gradually became a science, dividing into two branches - financial accounting and management accounting. The economic meaning of accounting was introduced by French accountants from many paradoxes about profit.

The formation of accounting policies at the enterprise level was first noted in 1929 during attempts by the US government to introduce official financial accounting standards. However, in practice, the consistent implementation of accounting policy elements began in 1932. In a letter from the American Institute of Accountants to the New York Stock Exchange, J. May sharply criticized the lack of uniformity in accounting practice.

The first regulatory document regulating the documentation of accounting policies was the Regulation on Accounting Policies for companies whose shares are listed on stock markets, developed by the US Securities and Exchange Commission in 1934. The need to create this document was connected with the need to regulate accounting in enterprises after the Great Depression of 1929-1933. Later, according to the national standard of 1972, the rules for developing and documenting accounting policies were applied to other enterprises.

In order to unify accounting rules at the international level, standards are being developed and improved. At the same time, the main attention is paid to the content of information that satisfies the interests and needs of the user. The requirements for information in financial statements are strictly defined in international standards.



Accounting policy includes the methods of accounting adopted by the business entity - primary observation, cost measurement, current grouping, and summarization of information on business processes.

The main goal of studying the accounting policy of an enterprise for accounting purposes is the timely identification and elimination of shortcomings in activities, as well as finding reserves for improving the financial condition and solvency of the enterprise by optimizing accounting.

The main activity of business entities is recognized as their operational activity. Therefore, when studying the activities of any entity, it is necessary to assess the composition of the main production costs. If the main activity of the entity is production, then it is important to correctly determine the cost of production. For the correct determination of the cost of production, it is necessary to correctly choose the calculation methods in the accounting policy. The choice of calculation method directly depends on the continuity of production and the sector of the economy.

When studying the rules of accounting policy for the operational activities of business entities, it is necessary to pay attention to the correct determination of the composition of auxiliary production and general production costs and the procedure for their inclusion in the cost of production. Auxiliary and general production costs are considered indirect costs and are included in the cost of production at the end of the reporting period. In this process, the procedure for transferring indirect costs to cost should be defined in the accounting policy.

The activity of any entity is aimed at obtaining a high level of income. When recognizing income from operational, investment, and financial activities, as well as proceeds from the sale of products, the rules established by accounting standards should also be reflected in the entity's accounting policy. In addition, the requirements of tax legislation must be taken into account when recognizing income.

Business entities must pay close attention to the procedure for accounting for income and expenses for the upcoming period. In these cases, the validity of the creation of reserves by the management of the entity should also be established in the accounting policy.

One of the important components of accounting policy is the working chart of accounts. The working chart of accounts is directly related to the subject's type of activity and industry affiliation. The working chart of accounts allows for the systematic organization of accounting work and the establishment of regular control over accounting objects.

When establishing systematic control over accounting work, timely primary documentation of operations is required. The accounting entity has the right to develop the form of primary accounting documents. Therefore, the accounting policy should define the name and form of primary documents used by the entity.

The accounting policy must be constantly improved. This process should include changes in legislation and positive aspects of international financial reporting standards.

Figure 1 shows the goals envisioned in the formation of accounting policies.

As can be seen, important attention is paid to compliance with legislation in the field of accounting and taxation when forming accounting policies. When forming accounting policies, strict adherence to the requirements of national accounting standards and international financial reporting standards is required (figure 1).

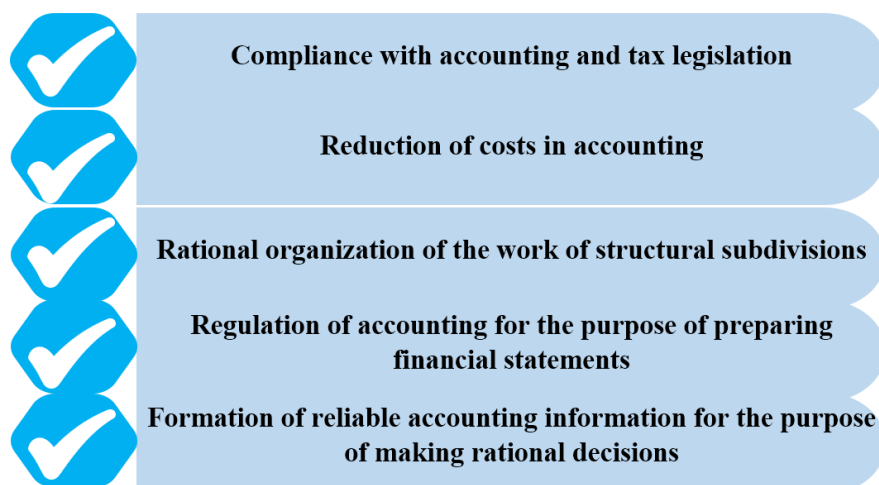


Figure 1. Goals envisaged in the formation of accounting policies

In this case, it is necessary to pay attention to determining the initial cost of fixed assets, calculating depreciation on them, assessing inventories and determining their net realizable value, and other aspects. In addition, when forming accounting policy rules, it is necessary to pay attention to the requirements of the



Tax Code. An important place in this is occupied by the calculation of depreciation on fixed assets, the correct determination of the profit tax base, and the formation of reserves.

CONCLUSIONS AND SUGGESTIONS

One of the main goals envisaged in the formation of accounting policy is the saving of unproductive costs in economic entities. In this case, it is necessary to rationally use inventories and correctly determine the cost of production.

When forming an accounting policy, business entities should pay attention to optimizing the activities of structural subdivisions. It is important to eliminate or save on the costs of maintaining structural subdivisions that are inefficient or hinder the development of activities.

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