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ACCOUNTING POLICY OF UNITED TERRITORIAL COMMUNITIES IN THE CONDITIONS OF DECENTRALIZATION OF POWER AND REFORM OF THE ACCOUNTING SYSTEM**ОБЛІКОВА ПОЛІТИКА ОБ'ЄДНАНИХ ТЕРИТОРІАЛЬНИХ ГРОМАД В УМОВАХ ДЕЦЕНТРАЛІЗАЦІЇ ВЛАДИ ТА РЕФОРМУВАННЯ СИСТЕМИ БУХГАЛТЕРСЬКОГО ОБЛІКУ****Smirnova I.V. / Смірнова І.В.***Ph.D., assistant prof. / к.е.н., доцент*

ORCID: 0000-0002-3755-4045

Smirnova N.V. / Смірнова Н.В.*Ph.D., assistant prof. / к.е.н., доцент*

ORCID: 0000-0003-0816-9348

*Central Ukrainian National Technical University, Kropyvnytskyi, University Avenue, 8
Центральноукраїнський національний технічний університет,
м. Кропивницький, пр. Університетський, 8, 25008*

Abstract. *The work examines the issues of formation and use of the accounting policy of the united territorial communities, which were introduced thanks to the implementation of the decentralization reform in Ukraine. The purpose of this publication is to outline the basic approaches to the formation of the accounting policy of united territorial communities for monitoring the state and developing models of strategic development of individual territories. The accounting and analytical support of the management system of united territorial communities has been studied. The differences in the organization of the accounting process in the united territorial communities have been clarified. A range of problems in the formation of the accounting policy of united territorial communities is outlined.*

Keywords: *accounting, accounting policy, management, accounting and analytical support, united territorial community, decentralization*

Introduction. One of the sources of the constant deepening of the political and economic crisis in Ukraine is the excessive concentration of power at the highest level of management. In order to address this shortcoming, the process of decentralization of power is ongoing in Ukraine. In these conditions, the information support of decentralization, which consists in the processing and collection of information necessary for decision-making, acquires a new meaning. The issue of improving the processes of obtaining, accepting, using, transmitting, and storing information, which is the basis of information support, becomes relevant.

As a result of the reform, the United Territorial Communities (UTC) get direct inter-budgetary relations with the state budget, which, in addition to new opportunities, causes a significant number of obligations. Thus, the growth of the budget means an increase in responsibility not only to the central government, but also to the population of communities. Accordingly, accounting in the UTC should be as transparent and error-free as possible. In communities, the number of types of accounting operations (repair of infrastructure, provision of administrative services, financing of performers of various works) is growing significantly. Accordingly, the accounting structure becomes significantly more complicated, the number of operations increases significantly.



Research on improving accounting in the public sector of the economy was conducted by the following domestic scientists: O.O. Doroshenko, T.V. Kaneva, N.A. Lysko, S.V. Svirko, N.I. Sushko, N.M. Khorunzhak, O.O. Chechulina. Separate issues of accounting policy formation in the public sector are highlighted in [2, 3, 5, 6]. However, it is worth noting that almost no attention is paid to the theoretical and practical issues of the formation of information resources for the management of UTC in the complete absence of regulatory and recommendatory provisions. In the current regulatory documents, which regulate organizational issues of the activities of territorial communities, there are only general approaches to the information support of their management.

Therefore, a comprehensive study of the specifics of the formation and use of accounting policy for the information support of the management of the activities of the UTC in the conditions of decentralization and reform of the accounting of the public sector of the economy is still missing. Accordingly, the purpose of this publication is to outline the basic approaches to the formation of the accounting policy of the UTC for monitoring the state and developing models for the strategic development of individual territories.

Main text.

Accounting and analytical support is a component of the information support of any business entity, and, accordingly, of the UTC, and represents a complete information system, the purpose of which is to provide high-quality and timely economic information to interested external and internal users with the aim of making information-based management decisions to ensure sustainable development.

Accounting and analytical support is the organization of the process of collecting, processing, summarizing and saving accounting and analytical information, coordinating its movement between various structural divisions of the management service, ensuring effective interaction with the external environment for the purpose of information support of the management system and external users.

Complete, reliable, up-to-date and timely information is the key to stable activity, since the need to adapt to changing economic conditions requires a wide range of information about the external environment. UTCs are more sensitive to changes in the economic and political situation in the country, fluctuations in the economic situation, legislation, the activity of the financial and credit system, and the level of state support. Therefore, information support for activity management, based on the collection and processing of economic information necessary for making informed management decisions, is of great importance.

The main source of accounting and analytical support is accounting data. UTC (as well as all other enterprises, institutions and organizations) must organize accounting in view of the chosen accounting policy. For the improvement of management at the micro level, the quality of information provided by accounting is of great importance. An important factor in improving the quality of financial, analytical, management and other information is the improvement of the accounting and financial reporting process.

Differences in the organization of the accounting process in the UTC depend on the peculiarities of their functioning from the standpoint of the plane of the regulatory



field and the information requirements of users of accounting information, as well as accounting tasks, and the limited resource provision requires an analysis of the elements of the organizational system in order to develop an optimal combination of all its parameters.

The organization of the accounting process in the UTC requires a rational organization of the work of the accounting apparatus from the position of finding a compromise between the need to provide a wide volume of accounting information to external and internal users and reducing costs for the organization and maintenance of the accounting service in conditions of resource limitations for ensuring activity.

To solve the issue of organizing a rational accounting system of the UTC with an optimal combination of all constituent elements, it is necessary to carry out preliminary planning (development of an organizational model) of selected elements of the accounting system with an assessment of the possibility of their effective combination and rational organization in time and space, which in practice can be designed thanks to the formation accounting policy.

Accounting is the process of observation, perception, measurement and recording (registration) of facts, processes, events of nature or social life, and politics, translated from Greek, sounds like the "art of managing" the state or society.

The necessity of approving the accounting policy in the UTC follows from the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» [4].

An effective accounting policy of the UTC should ensure:

- full reflection in accounting of all facts of economic activity, based not only on legal norms, but also on the economic content;
- invariance during the reporting year of the adopted methodology for displaying economic transactions and asset valuation;
- the correctness of the display of income and expenses in the corresponding reporting period, the distribution of expenses into current and capital expenses;
- identity of analytical, synthetic accounting, financial reporting data;
- rational management of accounting, in accordance with the conditions of activity and characteristics of the business entity [1].
- In our opinion, the formation of an effective accounting policy of the UTC is hindered by a number of problems, the main of which are:
 - lack of a systematized regulatory and methodological basis for accounting regulation in the UTC;
 - lack of orders on accounting policy in UTC;
 - violation of basic accounting principles.

Unfortunately, as it is rightly emphasized in economic studies, the management of UTC does not pay due attention to the process of forming the accounting policy. The main reason for this situation is that stable financial and product markets have not yet been formed in Ukraine, as well as their infrastructure, the main elements of which are stock exchanges, auctions, credit and emission systems, information technologies and means of business communication, etc. The decline of industrial production is gradually being overcome, industrial and commercial ties are being established, and strategic development paths are being outlined. This is happening in



conditions of an acute shortage of financial and material resources, which is especially noticeable in the budgetary sphere.

The study of the accounting policy elements of the UTC revealed the existence of alternative options for their selection, which requires the application of an individual approach to the selection of its elements and the maximum consideration of the conditions of activity, sizes and information needs of users when organizing the accounting policy in a specific UTC.

The complexity of solving the issue of forming the accounting policy of a specific UTC is as follows:

- 1) firstly, the formation of an accounting policy requires the preservation of a single methodology for the formation of accounting information and compliance with the norms of the legal field in terms of the application of normatively defined forms of accounting organization, methods of accounting for assets, methods of depreciation, estimation of the cost of inventories, etc.;
- 2) secondly, the peculiarities of business entities require consideration of an individual approach to the construction of the accounting component of information support in terms of the selection of approaches to the assessment of assets, recognition of income and expenses, depreciation policy, finding alternative solutions for rationalization and simplification of the accounting process.

The study of normative sources and scientific developments in the issues of accounting policy formation allows us to come to the conclusion that the accounting policy of UTC is a set of forms, methods and procedures of accounting, which are applied as a result of compliance with the relevant principles and rules of accounting chosen by the institution taking into account the specifics of the activity. that are used by UTC to prepare and submit financial statements and ensure the necessary results of activities.

Conclusions.

In modern economic conditions, an important role is assigned to all components of ensuring the activities of economic entities. However, it is information that is the main factor that is of primary importance for management and affects economic processes both at the macro level (state administration, legal framework, regulation of various spheres and branches of the national economy), and at the micro level (making investment decisions, expanding activity volumes, price and credit policy).

The sustainable development of UTC depends on broad management awareness of financial and economic activity, as timely and high-quality information ensures the adoption of information-based operational and strategic decisions, provides an objective assessment of the achieved results and the development of a strategy for further development in stable and crisis economic conditions. Information support - the organization of the process of collecting, processing, summarizing and saving economic information and transferring it between different levels of management with the aim of using it to perform the functions assigned to the management system for the stable functioning and development of the UTC.

Accounting and analytical support is a component of the information support of any business entity, and, accordingly, of the UTC, and represents a complete



information system, the purpose of which is to provide high-quality and timely economic information to interested external and internal users with the aim of making information-based management decisions to ensure sustainable development

The main source of accounting and analytical support is accounting data. UTC must organize accounting based on the chosen accounting policy.

Therefore, the UTC should be considered as a socio-economic system, the study of the development of which requires comprehensive information support based on accounting and financial reporting indicators. The justification of accounting tasks and their implementation will ensure the improvement of the quality of indicators and the satisfaction of needs in information-based management.

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В роботі розглядаються питання формування та використання облікової політики об'єднаних територіальних громад, як базових територіальних одиниць, запроваджених у рамках адміністративно-територіальної реформи 2015—2020 років завдяки проведенню реформи децентралізації в Україні. У сучасних умовах, інформаційне забезпечення децентралізації, яке полягає у обробці та зборі інформації, основним джерелом якої є бухгалтерський облік, набуває нового значення. При цьому об'єднані територіальні громади повинні здійснювати організацію бухгалтерського обліку з огляду на обрану облікову політику.

Мета даної публікації - окреслити базові підходи до формування облікової політики ОТГ для моніторингу стану і розробки моделей стратегічного розвитку окремих територій.

Досліджено обліково-аналітичне забезпечення системи управління ОТГ. Визначено, що ОТГ більш чутливі до змін економічної і політичної ситуації в країні, коливань економічної кон'юнктури, законодавства, діяльності фінансово-кредитної системи, рівня державної підтримки, тому інформаційне забезпечення управління діяльністю, що ґрунтується на



зборі та обробці економічної інформації, необхідної для прийняття обґрунтованих управлінських рішень має велике значення.

Окреслено коло проблем у формуванні облікової політики ОТГ. З'ясовані відмінності в організації облікового процесу в ОТГ. Обґрунтовано, що організація облікового процесу в ОТГ вимагає раціональної організації роботи облікового апарату з позиції знаходження компромісу між необхідністю надання широкого обсягу облікової інформації зовнішнім і внутрішнім користувачам і зниженням витрат на організацію і утримання бухгалтерської служби в умовах ресурсного обмеження забезпечення діяльності.

Ключові слова: бухгалтерський облік, облікова політика, управління, обліково-аналітичне забезпечення, об'єднана територіальна громада, децентралізація

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