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### **ACCOUNTING POLICY AS THE MAIN ELEMENT OF INTRA-COMPANY REGULATION OF THE ACCOUNTING SYSTEM OF SMALL ENTERPRISES AND ASSESSMENT OF ITS EFFECTIVENESS**

*It is generally recognized that accounting in an organization should be carried out according to certain rules. The problem is to establish such a set of rules, the implementation of which would ensure the maximum effect of accounting. Theoretically, there are three possible approaches to establishing the rules of accounting in an enterprise: centralized, decentralized and mixed. In the Republic of Kazakhstan, organizations develop and implement their own accounting policies. The accounting policy of the enterprise, as a set of rules for the implementation of the accounting method, should ensure the maximum effect of accounting. This means the timely formation of financial and management information, its reliability, objectivity, accessibility and usefulness for management decisions and a wide range of users.*

*This article discusses the importance of the formation of accounting policy as the main element of the internal regulation of the accounting system. Special attention is paid to the principles of forming accounting policies for small enterprises, providing high-quality accounting information in a simplified accounting system for small enterprises.*

*The authors note that at present the accounting policy is the most important tool for managing a small enterprise. With proper preparation of accounting policy, an organization can significantly change for the better its main indicators of the company's activity, build tax planning and pricing policy. The accounting policy is one of the main documents that establishes the rules of accounting in the organization. The very fact of the existence of an accounting policy implies a choice, a certain freedom granted to an economic entity when forming an information model of its organization.*

**Keywords:** *accounting, accounting policy, small enterprise, accounting information, principle, reporting, efficiency, method, criterion, element.*

**Кілт сөздер:** *есеп, есеп саясаты, шағын кәсіпорын, есеп ақпаратты, қағида, есептілік, тиімділік, әдіс, критерий, элемент.*

**Ключевые слова:** *учет, учетная политика, малое предприятие, учетная информация, принцип, отчетность, эффективность, метод, критерий, элемент.*

**Introduction.** To ensure their survival in the modern business world, companies of all forms of ownership and activities must take into account many different factors-from planning to analyzing and monitoring the results of their activities. The organization is managed on the basis of the information received, most of which is provided by accounting. In the process of accounting, the main

tasks are solved, such as: creating complete and reliable information about the company's activities and its financial position for business partners and various counterparties of the company. These can be investors, creditors, banks, tax authorities, and the state as a whole [1].

Effective and rational organization of accounting in the company is directly related to the creation of accounting policy. It, in turn, involves many interrelated accounting procedures based on the study of the experience of other countries. Therefore, one of the most important documents for a practicing accountant is the accounting policy of the organization, which is an internal document that every company and organization should have. The accounting policy is created by the organization independently, based on the applicable accounting rules and applicable regulations [2].

The purpose of the study is to consider the feasibility of identifying and compiling accounting policy as the main element of the internal regulation of the accounting system of small enterprises and to assess its effectiveness.

Methodological and theoretical research sources were the proceedings of leading local and foreign scientists, as well as the documents regulating the accounting system, the International Federation of Accountants, international and national professional associations of accountants and auditors, the legislation of the Republic of Kazakhstan and the legislation of other countries in the control field of the book-keeping and financial statements, as well as civil matters.

**Literature review.** The issues of accounting policies were discussed in the works of many scientists. The accounting policy of an organization is the main internal document that regulates all the essential elements of the organization and accounting. When conducting tax and audit audits, it is the accounting policy and compliance with its provisions that are the subject of special attention of auditors. Therefore, a thorough knowledge of the principles of developing, approving and disclosing accounting policies is required. Theoretical and practical aspects of evolution of the legal and regulatory framework in accounting policies for

small enterprises aimed at convergence with IFRS. Approaches to the understanding and interpretation of accounting policies were covered in the works of I. Bachurinskaya [4], V. Proskurina [1], V. Kusainov [3], I. Dmitrieva [2] and others.

Many scientists, such as A. Kuldzhabekova [9], L. Popova [8], A. Shakharova [5] and others made a significant contribution to the development of the theory of formation and methodology for compiling and applying accounting policy provisions in practice.

**Main part.** Modern market economy of any country can not function without developed small business sector. This could be due to the fact that small enterprises are more flexible and maneuverable in contrast to the big companies. By reason of their structure they are more responsive to the market conditions; they successfully adapt to the conditions and changes in the production, promptly respond to consumer needs and contribute to the development of regional economies. Formation of accounting information, reporting and taxation is one of the management processes of small enterprises [3].

Companies encountered the necessity to organize the tax accounting and accuracy controls of the tax calculations, so that, on the one hand, to meet the requirements of the law, and on the other – to minimize the consequent costs. At present, enterprises in the role of tax payers face acute problem of choosing between two fundamentally different approaches: the organization of tax accounting as an independent system and as a sub-system, using and processing accounting data, acting as the main system. At the same time accounting departments of the enterprises are virtually impossible to independently build a strategy for organization and conducting tax accounting due to the lack of methodological support from the state. Great importance is given to the related services of audit organizations on the formulation of tax accounting system. Taking into consideration the fact that tax accounting is an important tool for the entire tax system, the analysis of its principles is inseparable legal problem of general tax system [4].

Shift in emphasis of accounting regulation towards large enterprises has led to the development of standards on accounting and reporting for them, leaving small businesses in the shadow. The current stage of development of small enterprises requires a new approach to information support of management, which determines the efficiency of management. The main role is assigned to the rational formation of the accounting system, depending on characteristics of the functioning of economic entities. However, a study of the current state of accounting in small enterprises shows a tendency to simplify the accounting as a refusal of its management to minimize costs. The situation is aggravated by the fact that the domestic legal framework focused on the formulation of accounting in organizations that are not part of small businesses.

However, it should be noted that small businesses, along with other entities for setting accounting must develop their own accounting policies on the basis of its structure, industry sector and other features of the activities. At the same time the peculiarities of small businesses require a non-standard approach to the formation of accounting policies. In this context, great importance for the development of a simplified system of accounting for small enterprises acquire the development of recommendations for the accounting policies formation and the adaptation of the elements of the accounting system to the specific activities of legal entities and individual entrepreneurs [5].

It is believed that accounting policies may be taken in a broad sense as a system of accounting in the specific enterprise. Therefore, we can conclude that the basis for the construction of a simplified system of accounting for small enterprises are considered as accounting policies. On the other hand, the accounting policies can be seen in the narrow sense of the document in a simplified system of accounting that reflects the specific methods of accounting corresponding to a small business based on the principles of accounting policies formation for small enterprises.

According to the big economic vocabulary the principle is an initial position of any theory,

doctrine [6]. Hence, we propose the following definition of the principles of accounting policies formation for small enterprises. Principles of accounting policies formation for small enterprises are the original source of accounting policies formation that provides the quality of accounting information in a simplified system of accounting for small enterprises. As part of the principles of accounting policies formation for small enterprises in a simplified system of accounting it is useful to identify the following: (1) assumptions, requirements and regulations; (2) professional accounting judgment. Combining assumptions, requirements and regulations as a principle is explained that they lay the basis for the accounting policies formation in a simplified system of accounting of small enterprises, as they represent universal provisions applicable to solve practical problems. They are general in nature and are the basis for constructing the concept of accounting. Isolation of professional accounting judgments as a principle is necessary because of the presence of objective reasons, whose classified meaning will be increased as the demand for high-quality accounting information [7].

The backbone factor in the process of accounting policies formation in a simplified system of accounting for small enterprises is the purpose of its formation.

Each of these objectives of accounting policies formation determines the appropriate accounting methods of certain facts of economic life, which, in turn, affect the content of financial statements of an important source of accounting information.

Therefore, we can conclude that the existing diversity of the objectives of accounting policies formation reduces the level of reliability of accounting information for the majority of interested users. Specific goal of accounting policies formation suggests the usefulness of accounting information only to a narrow circle of interested users that directly affect the quality of accounting information.

In this connection, it is appropriate to speak not about the aim of accounting policies formation, but about the tactics of its formation as a set of

«methods and ways to achieve a goal». Given the current trend of reform of accounting in accordance with IFRS, there is only purpose of accounting policies formation, which is high-quality accounting information. Thus, within the framework of a simplified system accounting for small enterprises it is supposed the unity of purpose in accounting policies-formation of qualitative accounting information for financial and tax accounting systems [8].

Thus, the purpose of the accounting policies can be viewed as a strategy of its formation, which implies a «common plan of conducting the work based on the current reality at this stage of

development» of the small enterprise. So, we can say that the tactic of creating an effective accounting policy for small enterprises is clearly fixed in his sequence elements and accounting methods, aimed at achieving its objectives as a strategy. It should be noted that the purpose of the accounting policies determines the characteristics of small businesses in all stages of its formation. In addition, the development of small enterprises in accounting policies should be taken into account other factors, affecting its formation.

Let's consider the factors that influence the choice and justification of accounting policy. These include the following, shown in Figure 1.

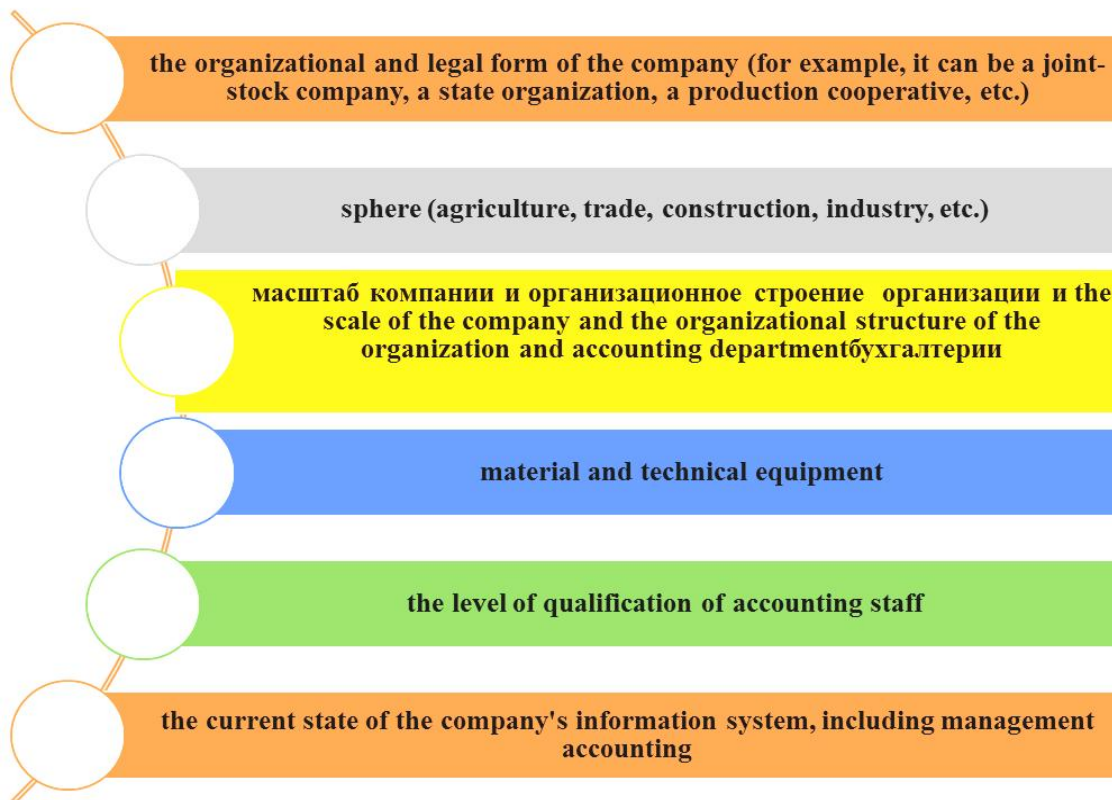


Figure 1. **Factors influencing the choice and justification of accounting policy\***

*\*Note - compiled on the basis of the source [8]*

Practice shows that the effectiveness of an enterprise's financial management, the quality of accounting, and its control functions depend crucially on the accounting policy. Like any policy, accounting methods should be focused on achieving a certain goal for a given period of time and

for the foreseeable future. For the vast majority of enterprises, the long-term goal is to operate effectively for a long time. This is what the owners of the enterprise want – owners who would like to receive stable income and dividends from their business for a long period of time. This is important

for hired personnel who retain their jobs with a salary that satisfies them during the long-term functioning of the organization. The state is also interested in the long-term effective existence of organizations, as this provides it with generally stable tax revenues, social stability, employment of the population and other advantages.

The specifics of the company’s activities to a certain extent determine the features of both the approaches and the content of the accounting policy of each individual entity, but the effectiveness is ensured by the informal approaches of its developers. Efficiency is a relative evaluation indicator determined by calculation and subsequent evaluation. It seems that the effectiveness of the accounting policy (effective accounting policy) can be determined in terms of its variability

and comparison of alternative options according to the financial and economic indicators of the enterprise’s development.

The most attractive indicator is the relative efficiency indicator, which reflects not only the ability of an enterprise to earn profit, including through an effective accounting policy, but also to optimize methodological approaches that bring accounting and tax accounting closer together. An effective accounting policy is a product of the managerial work of accounting personnel and, like any management decision, needs to assess the effectiveness of management measures. The assessment and analysis of the effectiveness of the accounting policy determines the choice of criteria that are presented in Figure 2 in relation to the accounting policy of the enterprise.

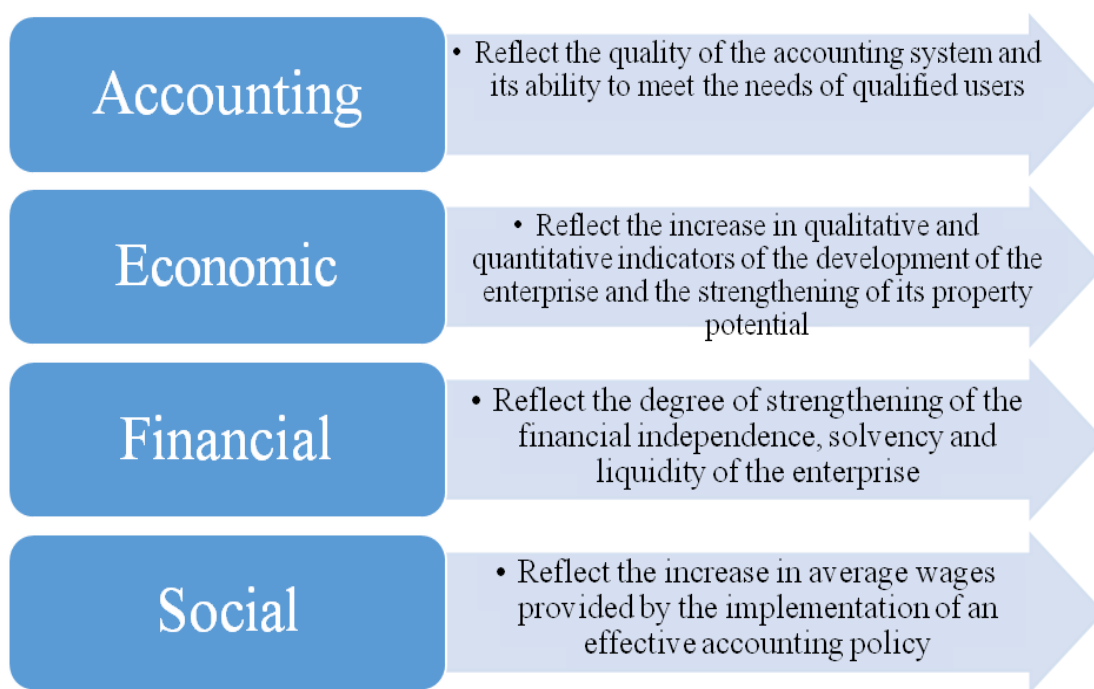


Figure 2. **Criteria for evaluating the effectiveness of the company’s accounting policy management\***

*\*Note-compiled on the basis of the source [9]*

It seems that the choice of the criterion and the subsequent development of the system of evaluation indicators should not be focused only on the accounting aspect, since the optimization and development of an effective accounting policy

is not an end in itself to improve the accounting system of the enterprise. Through accounting, as an auxiliary subsystem of enterprise management, it is expected to obtain economic, financial and social effects.

Modern educational and scientific economic literature examines the factors affecting the formation of the accounting policies of small businesses. At the same time, most of the works are considered as common factors influencing the formation of accounting policy, including small businesses that are common to all economic entities, which reduce the quality of accounting information generated on the basis of the accounting policies. As for the factors directly affecting the formation of accounting policy of small businesses, it is an unexplored issue now, which makes it necessary to research. In this regard, it is proposed to supplement the common factors, affecting the formation of accounting policy, with the factors suggested by the author, defining features of the accounting policy of small businesses.

In this way, fundamental role in the formation of accounting policy in a simplified system of accounting for small businesses plays the type of small business which is legal entity or individual entrepreneur, due to the lack of uniformity in the organization and accounting in small enterprises of different types.

Thus, the range of practical application of the accounting policy is very wide, especially in terms of disclosure of the accounting data to the external users through the financial statements. The importance of accounting policies formation is in the absence of unified rules of accounting for

legal entities of Kazakhstan. Each entity independently develops documents, regulating the accounting system, in accordance with the development strategy of enterprise. Today this issue can be resolved due to a thorough and careful examination of the legal documentation of Kazakhstan, domestic and foreign methodical literature on the basis of accounting policies formation for a particular business entity.

**Conclusion.** The accounting policy of the enterprise, as a set of rules implementing the accounting method, should provide the maximal effect on accounting. It is understood as the timely establishment of financial and management information, its accuracy, objectivity, availability and practicality for management decisions and a wide range of users.

The development of methodological approaches to the comprehensive assessment of the effectiveness of the management of the accounting policy of the enterprise is a complex process. An effective accounting policy and the effectiveness of its management measures should ultimately be aimed at improving the competitiveness of enterprises and entrepreneurship as a whole, provided by strengthening the financial situation, the influx of qualified personnel under the favorable influence of social working conditions, building up property potential in the conditions of improving accounting work.

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**М.А. Алтынбеков, Г.С. Тусибаева, Т.К. Бекжанова, Б.А. Жуматаева**

**ЕСЕП САЯСАТЫ ШАҒЫН КӘСІПОРЫНДАРДЫҢ БУХГАЛТЕРЛІК  
ЕСЕП ЖҮЙЕСІНІШКІ РЕТТЕУДІҢ НЕГІЗГІ ЭЛЕМЕНТІ ЖӘНЕ ОНЫҢ  
ТИІМДІЛІГІН БАҒАЛАУ РЕТІНДЕ**

**Аңдатпа**

Ұйымдағы бухгалтерлік есеп белгілі бір ережелерге сәйкес жүргізілуі керек екендігі жалпыға белгілі. Мәселе осындай ережелер жиынтығын орнатуда жатыр, олардың орындалуы бухгалтерлік есептің максималды тиімділігін қамтамасыз етеді. Теориялық тұрғыдан кәсіпорында бухгалтерлік есеп ережелерін орнатудың үш тәсілі мүмкін: орталықтандырылған, орталықтандырылмаған және аралас. Қазақстан Республикасында ұйымдар өз есеп саясатын әзірлейді және жүргізеді. Кәсіпорынның есеп саясаты, бухгалтерлік есеп әдісін қолдану ережелерінің жиынтығы ретінде бухгал-

терлік есептің максималды әсерін қамтамасыз етуі керек. Бұл ретте қаржылық және басқарушылық ақпаратты уақтылы қалыптастыру, оның сенімділігі, объективтілігі, басқарушылық шешімдер мен пайдаланушылардың кең ауқымы үшін қолжетімділігі мен пайдалылығы түсініледі.

Бұл мақалада бухгалтерлік есеп жүйесін ішкі реттеудің негізгі элементі ретінде есеп саясатын қалыптастырудың маңыздылығы қарастырылады. Шағын кәсіпорындар үшін есеп саясатын қалыптастыру, шағын кәсіпорындар үшін жеңілдетілген бухгалтерлік есеп жүйесінде сапалы бухгалтерлік ақпарат беру қағидаттарына ерекше назар аударылады. Авторлар қазіргі уақытта есеп саясаты шағын кәсіпорынды басқарудың маңызды құралы болып табылатындығын атап өтті. Есеп саясатын сауатты құрастырумен арқылы кәсіпорын өз қызметінің негізгі көрсеткіштерін едәуір жақсарты алады, салықтық жоспарлау мен баға саясатын құра алады. Есеп саясаты-бұл ұйымдағы бухгалтерлік есеп ережелерін белгілейтін негізгі құжаттардың бірі. Есеп саясатының болу фактісі экономикалық субъектіге оның ұйымының ақпараттық моделін қалыптастыру кезінде берілген таңдауды, белгілі бір еркіндікті білдіреді.

**М.А. Алтынбеков, Г.С. Тусибаева, Т.К. Бекжанова, Б.А. Жуматаева**

**УЧЕТНАЯ ПОЛИТИКА КАК ОСНОВНОЙ ЭЛЕМЕНТ ВНУТРИФИРМЕННОГО РЕГУЛИРОВАНИЯ СИСТЕМЫ БУХГАЛТЕРСКОГО УЧЕТА МАЛЫХ ПРЕДПРИЯТИЙ И ОЦЕНКА ЕЕ ЭФФЕКТИВНОСТИ**

**Аннотация**

Общепризнанно, что бухгалтерский учет в организации должен осуществляться по определенным правилам. Проблема заключается в установлении такой совокупности правил, реализация которых обеспечила бы максимальный эффект от ведения учета. Теоретически возможны три подхода к установлению правил постановки бухгалтерского учета на предприятии: централизованный, децентрализованный и смешанный. В Республике Казахстан организации разрабатывают и проводят собственную учетную политику. Учетная политика предприятия, как совокупность правил реализации метода бухгалтерского учета должна обеспечивать максимальный эффект от ведения учета. При этом понимается своевременное формирование финансовой и управленческой информации, ее достоверность, объективность, доступность и полезность для управленческих решений и широкого круга пользователей.

В данной статье рассматривается важность формирования учетной политики как основного элемента внутрифирменного регулирования системы бухгалтерского учета. Особое внимание уделено принципам формирования учетной политики для малых предприятий, предоставлению качественной бухгалтерской информации в упрощенной системе бухгалтерского учета для малых предприятий.

Авторы отмечают, что в настоящее время учетная политика является важнейшим инструментом управления малым предприятием. При грамотном составлении учетной политики организация может существенно изменить в лучшую сторону свои основные показатели деятельности предприятия, построить налоговое планирование и ценовую политику. Учетная политика является одним из основных документов, который устанавливает правила ведения бухгалтерского учета в организации. Сам факт существования учетной политики предполагает выбор, определенную свободу, предоставленную экономическому субъекту при формировании информационной модели своей организации.

