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IMPLEMENTATION OF THE ACCOUNTANT'S PROFESSIONAL JUDGMENT IN THE PROCESS OF DEVELOPING THE COMPANY'S ACCOUNTING POLICY

The choice of methods of organization and accounting is carried out in the process of practical implementation of the accountant's professional judgment. This explains the significant growth of interest in the accounting policy of enterprises, as well as in such a direction of the accountant's professional activity as expressing his professional judgment.

Professional judgment is a mandatory component of the accountant's professional activity, determines the quality of decisions made in the direction of accounting policy formation, building an adequate internal control system, tax planning, accounting and tax risk management, etc.

The object of professional judgment in accounting is an economic fact (transaction) or an event in conditions of uncertainty that affect the form and content of the reporting of a business entity.

On issues of displaying economic facts (operations) in accounting and reporting under conditions of uncertainty, the accountant must make decisions using the mechanism of professional judgment.

The task of the accountant is reduced not only to finding alternative solutions, but, first of all, to analyzing risks and choosing between risk minimization and maximization of possible expected results from embodied professional judgment in accounting practice [1].

Thus, the accountant's professional judgment is the main tool that determines the specific content and meaning of accounting policy provisions. Professional judgment should be at all stages of accounting policy modeling and is an integral part of it. Accordingly, the accounting policy is the result of the accountant's professional opinion, as it acts as a tool for choosing the values of the parameters of the main standard of the business entity in the direction of accounting organization. Professional judgment is important in the formation of reliable, comparable information about the financial condition and financial results of the business entity.

The formation of the professional judgment of the accountant, including during the development of the accounting policy of the business entity, should be based on the following principles [2]:

- the principle of a systemic approach to the formation of professional judgment - during the formation of a professional judgment, not only the internal structure of the object as a system, but also the entire set of connections of the investigated object with the mandatory determination of its place among other objects must be analyzed accounting and financial reporting;

- - the principle of reasonableness of professional judgment - determines that a quality professional judgment is not just an accountant's point of view, but also a reasonable point of view based on the balanced processing of any information about the objects in respect of which the professional judgment is formed. The implementation of this principle ensures the reliability of accounting information formed on the basis of professional judgment;

- the principle of consistency in the formation of professional judgment - ensures mutual consistency of different professional judgments with each other. Changing a previously formed judgment is possible only in the case of extreme necessity, when it is proven that the new judgment is justified and reliably reflects the content of the actions that must be taken during the accounting of this or that object;

- the principle of the ability to implement professional judgment - the essence of the principle is that the developed professional judgment will exist not only theoretically, but can also be successfully implemented practically taking into account the modern level of development of technologies in the field of accounting.

In the scientific literature, three qualitatively different types of application of the accountant's professional judgment are distinguished:

- 1 - means choosing an accounting alternative based on professional judgment from a limited list of acceptable alternatives defined in regulatory documents. In this case, knowledge of the list of these accounting options and the ability to apply professional judgment to choose the appropriate option, taking into account the specifics of a specific business transaction, is necessary.

- 2 - involves the selection of accounting alternatives based on professional judgment from the list of options defined in regulatory documents. At the same time, relevant knowledge of these options is necessary, as well as the ability to apply professional judgment to choose such an option that is suitable for a specific operation.

- 3 - occurs in the case of a direct reference in regulatory documents to the need to use the accountant's professional judgment regarding the choice of one or another accounting value or option. The degree of application of the professional opinion of a type 3 accountant is the highest. To determine the necessary accounting option, the accountant needs to apply knowledge of the

general principles of accounting and financial reporting to a specific situation, taking into account all the features of the business operation in question.

Thus, the formation of the accounting system of a business entity is determined by the specifics of its activity, which has been established by the system of regulatory regulation of accounting and the professional judgment of the accountant.

Professional judgment plays an important role in the formation of reliable, complete, comparable information about the financial condition, results of the enterprise and improvement of its accounting policy.

References

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ПЕРСПЕКТИВИ РОЗВИТКУ ОПОДАТКУВАННЯ В УМОВАХ ЄВРОІНТЕГРАЦІЇ

Одна з найбільш важливих проблем будь-якої країни - створення ефективної системи оподаткування. Адже податки це не лише основне джерело поповнення доходів держави, тобто резерв для фінансування соціальних та інших загальнодержавних програм, а й головний важіль впливу країни на ринкову економіку.

Податкова політика є невід'ємним атрибутом, а право вибору її формування її змісту — ознакою зрілості та самодостатності держави. Тільки та країна, яка формує власну економічну політику, в т. ч. податкову, може вважатися незалежною [1].

При цьому за різними напрямками і у різних сферах на податкову систему країни впливає глобалізація. Навіть на рівні теорії, податкової доктрини вона має свої вияви та наслідки, оскільки основна ознака глобалізації — прискорення обміну інформацією, інноваціями та науковими ідеями [2].