

**RISK IN ACCOUNTING**  
**(РИЗИК В БУХГАЛТЕРСЬКОМУ ОБЛІКУ)**

*У роботі наведено значення поняття ризику і його джерел. Надано класифікацію джерел ризику, а також різні його приклади. Вказано специфічні ознаки ризику в бухгалтерському обліку і визначено, чому він виникає.*

**Ключові слова:** *ризик, бухгалтерський облік, джерела ризику, невизначеність, випадковість.*

*The proceedings presents the meaning of the concept of risk and its sources. The classification of sources of risk, and also its various examples is given. Specific signs of risk in accounting are specified and it is defined why it arises.*

**Keywords:** *risk, accounting, sources of risk, uncertainty, randomness.*

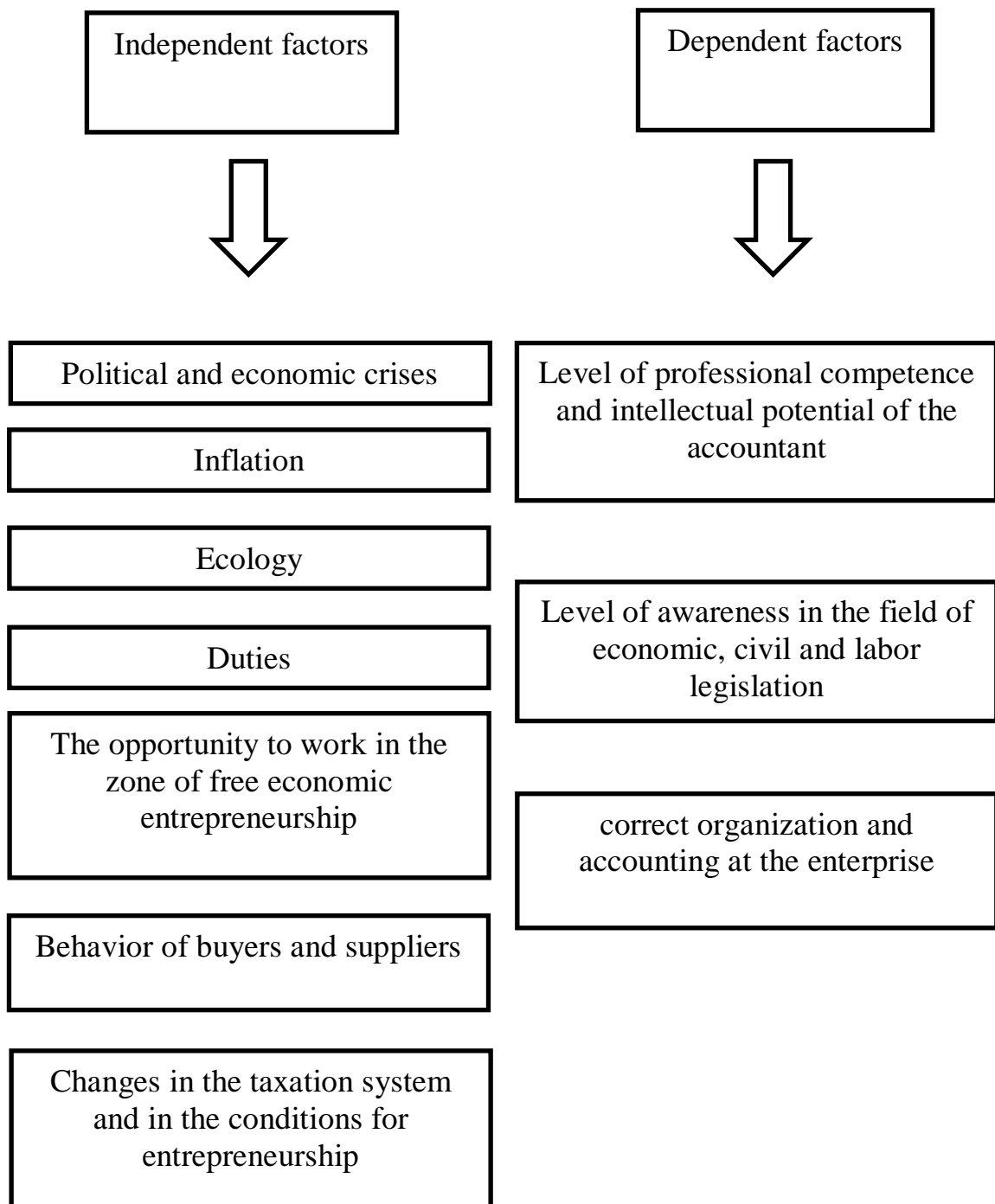
According to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", accounting is the process of identifying, measuring, registering, accumulating, summarizing, storing and transmitting information about the company's activities to external and internal users for decision making [1].

As in any activity, in accounting there are certain uncertainties, conflicts, unpredictable factors of influence that may threaten the appropriate conduct of business, create certain obstacles to achieve the main goal - to make a profit. These factors, situations, and above all uncertainty form a risk for accounting.

Accounting risk is an objective characteristic of the activity of any business entity, due to the presence and active action of uncertainties, which allows both to obtain economic benefits in the form of business income and to suffer losses due to

loss of resources, income and capital [2].

There are sources of risk - these are primarily various factors that cause conflict, uncertainty and inconsistency of performance. They can be divided into two groups: independent (not directly dependent on decision-makers) and dependent (directly dependent on decision-makers) (Fig. 1).



*Fig.1 Classification of risk sources in accounting*

Examples of risk in accounting are the risk of non-payment by the buyer of

purchased products, the risk of non-return of funds by the debtor, the risk of cessation of production, breach of contractual obligations, imperfections of government regulators, etc. [3].

Specific signs of risk in accounting are uncertainty and randomness.

Uncertainty is the result of ignorance, ignorance or insufficient information about the laws of activity in the field of business management. Uncertainty is characterized by human subjectivism that is the possibility of making wrong decisions, as well as the negative impact on economic activity, which does not allow managing the economy effectively. The source of uncertainty in the accounting system can be each of its elements and the channel of communication between these elements [3].

Randomness is a phenomenon or fact that occurs suddenly and is not caused by anything. Randomness is characterized by the inability to predict it and can have both negative and positive impact on further business activities.

We can conclude that uncertainty arises due to the constant movement of information. When there is no ambiguity in the management of the enterprise in decision-making, then there is a factor of uncertainty. In this case, there is a risk.

Therefore, the risk in accounting is conscious, unpredictable, accidental and uncertain in obtaining a positive or negative result of the enterprise.

In conclusion, we can say that the risk in accounting certainly exists; it is manifested in the uncertainty of management decisions in the enterprise and is random. Risk can have both negative and positive effects on management. The degree of this impact is determined by the results of the activity - income or loss.

### **Література:**

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