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Accounting Risks in the Digital Economy

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Annotation: The article substantiates the objective inevitability of business risks in the context of the development of the digital economy. It is determined that for the accounting system of enterprises, the most important tasks are the identification of risks and the choice of methods and ways of managing them in order to achieve the main goal - the formation of high-quality information in financial statements about the economic activities of the enterprise.

Key words: risk, accounting, financial reporting, accounting system.

The study of the impact of various risks on the functioning of enterprises has been conducted for many years, but there is still no single approach to the definition of the concept of "risk". The word "risk" comes from the French word risqué or the Italian word risico. It means the possibility or likelihood of events with negative consequences as a result of certain decisions or actions [1]. Risk in relation to human expectations about the occurrence of events means a potentially undesirable effect on an asset or its characteristics, which may result from past, present or future events. Risk is commonly used synonymously with the likelihood of loss or threat. There are many definitions of risk based on different situational contexts and different application characteristics. According to the most common point of view, each risk (measure of risk) is in a certain sense proportional to both the expected losses that may be caused by a risk event and the probability of this event. Differences in risk definitions depend on the context of losses, their assessment and measurement, but when losses are clear and fixed, the risk assessment focuses on the likelihood of events (frequency of events) and related circumstances.

Analysing the definition of "risk", we can conclude that most authors are of the opinion that risk is associated with the possibility of losses as a result of decisions made, that is, they consider risk as a negative phenomenon that affects the result of economic activity.

In our opinion, this approach to the interpretation of the concept of "risk" is one-sided, since it does not take into account the positive result of the decisions made. Achievement of a positive result from management decisions that were made in the presence of a special risk means that possible risk factors were correctly identified, their influence on the final result was taken into account quite accurately, and effective methods and ways of managing these risk factors were selected in the process of implementing the decision.

The following definition of risk is proposed: it is a set of phenomena, events and factors influencing the adoption of managerial decisions, which can lead to both positive and negative results of the enterprise.

A comparative analysis of the risks arising for economic entities in our country and abroad shows that a number of risks are poorly studied, although in the transition to the digital economy the problem of risks is very relevant.

The characteristic features of the new digital economy are:

- using information as a means of spreading computer viruses and spam;
- deliberate distortion of information about the company's activities on the Internet;
- incorrect (distorted) display of information in the company's public financial statements;
- unauthorized access of unauthorized persons to confidential information of the enterprise [2].

In the digital economy, management provides risk management, organizationally carried out by management or a specially created risk management system. It should be noted that the effectiveness of management of entities largely depends on the ability of management to manage the risks associated with its activities, based on the effective interaction of all functions (subsystems) of management. However, one of the disadvantages of risk management is that the information generated in the accounting system about risks and their impact on the property, financial position and financial performance of an entity does not ensure the adoption of management decisions. This is due to the fact that in most cases the risk management function is carried out in isolation from the accounting system, and also by the fact that it does not fully meet the objectives of risk management. This determines the relevance of the task of developing analytical accounting functions aimed at providing risk management information and reflecting information about risks in accounting and reporting. At the same time, accounting is able to reflect events related to risks and their consequences using its own methodological tools.

Management, recognizing the existence of a certain risk, must identify it, classify, assess and decide on methods of risk management, which, as a rule, are aimed at reducing the risk to an acceptable limit. Assessing the consequences of risks and making decisions on how to manage them should be taken into account when choosing and justifying the accounting policies of the enterprise.

Business risk is identified under the combined influence of factors of the internal and external environment of management, as a result of the interaction of these factors. Risk identification entails the need to identify possible events associated with risk, determine the likelihood of their occurrence, as well as assess the consequences (positive, negative or zero). The identification and analysis of the listed characteristics provides the information necessary for making decisions about the possibility and feasibility of risk management, or the need to avoid it, as well as the choice of a management method adequate to the economic conditions.

The manager must be able to calculate the likely risks, as well as take measures in order to reduce the level of risk and return possible losses. All this lies at the heart of risk management. With the help of risk management, in the digital economy, it is possible to identify the possible consequences of business activity in a risky situation, develop measures with which to prevent or reduce damage from the impact of risk factors that are not well studied, and also develop a strategy to neutralize negative results.

In the digital economy, the study of the risks arising from the operation of an enterprise is especially important, because the enterprise is constantly developing and the manager faces the task: to think carefully about the possibility of the occurrence of risks, as well as measures to prevent them. Any enterprise is subject to risks, and managers are responsible for certain decisions they make. An entrepreneur who knows how to take risks, and is often rewarded at the right time. The presence of risks is directly related to uncertainty. In a broad sense, risk is understood as the likelihood of adverse financial consequences in the course of the occurrence of risk events. There are many classifications of risks, but the most common are highlighted. Risks are divided into two broad groups by source of occurrence: internal and external [3]. External risks are risks that do not depend on the activities of the enterprise. The enterprise cannot influence this type of risk as a result of its functioning. External risks include market risks, namely currency, price and others. Internal risks include those risks that are directly related to the activities of the enterprise. These are mainly risks associated with the company's resources, such as underestimation of partners, hiring unskilled personnel, and others. An enterprise can control internal risks and prevent negative consequences through effective management.

Thus, the enterprise management system, of which the management of business risks is an integral part, determines the relevance of the development of analytical functions of accounting that provide justification for economic decisions in the face of uncertainty inherent in business. The interests of users of accounting (financial) statements require disclosure of information about the risks inherent in the activities of the organization, their impact on the property, financial position, results of the organization's activities and the effectiveness of their management.

The tasks of risk management assume that accounting, as an information system of the management process, cannot be limited to informing interested users about the risks associated with the activities of an economic entity. It must assess their possible impact on the property and financial position of the enterprise and the financial results. In addition, the choice and formation of the accounting policies of the organization, disclosure and presentation of information in the statements also requires an analysis of the impact of risks.

In the modern economy, one of the main sources of information for making economic decisions is financial statements, which have a high level of reliability, but at the same time they are also characterized by some degree of uncertainty.

The study of accounting standards showed that, in the Ukrainian legislation, the concept of accounting risk is generally absent. Only in Ukrainian accounting standard 13 "Financial Instruments" a definition of currency, interest rate, cash flow, liquidity risks is given, which are indirectly related to the concept under study and are rather related to the interpretation of business risk. Similar definitions are found in IFRS 7 "Financial Instruments: Disclosures". A negative aspect of both Ukrainian and international standards is the fact that the definition of accounting risk is not given, although it is one of the decisive factors of influence on financial statements. When it comes to accounting risk in general, it should be understood that this is the risk of inaccurate accounting and reporting, that is, the risk which poses a threat to the quality of reporting information when making management decisions. Therefore, accounting risks are not threats to the financial condition of an enterprise, but to the reliability of information about such a situation.

Accounting risk should be considered as a complex accounting object, which is predetermined by the very economic basis of its structure. Accounting risk is defined as a complex category that objectively exists as a result of inaccuracies in the accounting process caused by the existence of alternative accounting principles, ambiguity in accounting regulations, methods and standards, and to a certain extent due to human factors. Accounting risk is inevitably formed in the procedures for registering, evaluating and summarizing information in monetary terms about the assets and liabilities of the enterprise. In order to ensure business continuity, an enterprise needs to regulate accounting procedures that allow identifying risks and identifying their consequences. The more fully the risks are identified, the more accurately the future situation can be assessed, the more efficiently the risk management methods can subsequently be selected. Achieving the economic security of the enterprise is due to the elimination of external and internal threats caused by risks. Risks in respect of which the company has a sufficient amount of information and as a result of which may result in a decrease in the value of assets or the emergence of liabilities, should be reflected in the accounting records.

One of the options for managing accounting risks is the formation of an internal control system for accounting risks, which should contain the following components: control environment (accounting system); accounting risk (identification and assessment of the consequences of risk); control procedures (measures or means to reduce risk); information and communication; monitoring the effectiveness of the control system. When checking accounting risks, it is advisable to apply audit procedures and documentary audit (control) techniques. Establishing an effective internal control system and achieving a high professional level of an accountant requires significant investments and a sufficiently long period of time, which is not always possible.

The tools inherent in accounting allow assessing the consequences of the impact of risks. Information on identifiable risks and their possible impact on the organization's activities should be used in the accounting system when choosing accounting policies in relation to methods for assessing objects, creating reserves, justifying the feasibility of additional costs for compensation or prevention of negative consequences of the impact of risks and disclosed in the accounting (financial) statements ... The issues of creating and using reserves for internal risk insurance at the enterprise are regulated both at the legislative level and by the accounting policies of the enterprise, industry standards and other regulatory legal acts.

Digitalization in the economy and the need to increase the competitiveness of enterprises contribute to the increasingly frequent use of accounting outsourcing as one of the ways to prevent and minimize accounting risks. Accounting outsourcing can be used by an enterprise as a way to minimize accounting risks in terms of redistribution of responsibility for possible violations of the law. Thus, in modern economic conditions, one of the main objects of management at the enterprise is accounting. In this regard, one of the important tasks of management and the accounting department is to identify the relevant threats, identify the relevant accounting risks and take measures to reduce them.

Risks appear and affect enterprises, regardless of the level of stability in the market. This influence is mainly negative, and can also bring the company to a crisis. But risks should not be viewed as just a negative phenomenon. On the one hand, risks pose a threat to the enterprise, and on the other hand, they help the market to get rid of uncompetitive enterprises. For effective risk management, an analysis, quantitative and qualitative assessment of damage and the possibility of risk occurrence should be carried out. The risk management process itself is multi-stage and complex, and for the successful functioning of enterprises it is necessary to organize an effective risk management system. For effective risk management in the digital economy, an information base is needed. Only the availability of the most accurate and reliable information makes it possible to make decisions to reduce risks and predict the behaviour of counterparties. This requires a combination of external and internal information flows, which are accumulated in the system of management accounting and reporting.

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Совершенствование системы управленческого учета на предприятии

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Аннотация: В статье рассмотреныразвитие концепции управленческого учета, варианты организации управленческого учета на предприятиях. Одним из ключевых элементов процесса управления предприятием является процесс принятия управленческих решений, который представляет собой выбор одного варианта действия из множества других при конкретных начальных условиях.

Ключевые слова: управленческий учет, сбор и обработка информации, финансовый учет, налоговый учет, эффективность.

В связи с введением новых требований к организации управленческого учета в связи с интеграцией Казахстана на мировой рынок, руководителиимеет место значение формирование управленческого учета как главного инструмента, необходимого для правильного принятия управленческих решений.

Главной целью управленческого учета является выявление методов экономии расходуемых товарно-материальных запасов и увеличение прибыли организации для обеспечения конкурентоспособности, снижение объемов производственных затрат. Или некоторые авторы также описывают управленческий учет как регистрацию, сбор и обработку информации, необходимой руководству организации для управления.

Управленческий учет, как и другие атрибуты рыночной экономики, пришел на казахстанские предприятия из Западной Европы и США. Основой простого классического Западного управленческого учета является управление затратами [1].

На организацию и формирование управленческого учета в казахстанских организациях повлияло развитие отечественного бизнеса. После кризиса 90-х годов компании начали расти, появилась конкуренция, завоевали рынок сбыта.