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INVESTIGATION OF MODERN APPROACHES TO THE CLASSIFICATION OF RISKS IN ACCOUNTING

Tetyana Korolyuk, PhD in Economics, Associate Professor,

*Department of Accounting and Audit,
Ternopil Ivan Pul'uj National Technical University, Ternopil, Ukraine*

Abstract: *The clear structuralization of information on risks within their types in the accounting system as the relevant basis for taking managerial decisions is required. While exploring the main rules of classification procedure it was found that the rules of notions division are used as classification rules. Besides, system thinking in the risks classification to find the connections between the elements of the investigated object as a system has been found to be used. Classification of risks in the system of accounting according to the principle from general to a particular has been proposed, which will make easier to measure and estimate the risks of business entities and will make it possible to show in accounting, simultaneously with the object, the risks, which accompany them. Such classification features have been studied: place of arise (external and internal risks); types of activity (operational, financial and investment risks); accounting objects (risks of business resources, risks of sources of the business resources formation and risks of business processes). Such classification is of the three-level system, which is good enough to estimate the circumstances and factors of the risks arise.*

Keywords: *risk, accounting, classification, types of activity, systems thinking*

INTRODUCTION

Nowadays the problem of risks classification in accounting is, in fact, not investigated in the works of national scientists. It is caused by historical factors. Thus, the notion of the production-business risk was stated in some legislation documents adopted by the early Soviet power. But in the mid-thirties of the XX century the notion "risk" was treated as the bourgeois notion, because the risk was considered not to be the characteristic of the state with planned economy, in which the main functions of the state were planning and distributing. Moreover, the entrepreneurship was not possible under the administrative-command system of the national economy management. That is why the time of appearance of the notion "risk", its revival, to be exact, was caused by the appearance of non-state properties, when business entities faced uncertainty, which resulted, accordingly, in risks for decision making. Thus, every management decision deals with certain types of business entity activity, which, in its turn, causes certain types of risk. Such decision making requires information, which is created mostly in the system of accounting.

MATERIALS AND METHODS

The problems of risks classification in accounting have been studied by such national and foreign scientists: I.M. Vygivska [1], O.M. Goncharenko, O.V. Fomina [2], A.Y. Shevelev, Y.V. Sheveliova [3], A.S. Tolstova [4], M.V. Stafievskaja [5], etc. In their works the scientists analyzed the problem of risks classification in the system of accounting within the financial and management accounting depending on the economic nature of risks, the place and reason of their arise, the type of enterprises activity and the need to provide their continuous activity. In spite of some interesting developments in their research, because of changeable conditions of the enterprise activity and as the result of decision making under uncertain conditions without clear structuralization of the information basis in the system of risks management, the problem of risks classification in the accounting system remains worthy being discussed.

The objective of the paper is to investigate the available approaches to the classification of risks in accounting and to propose our own risks classification in accounting in order to create a system of accounting provision for the risks management. To achieve this goal, the objective general scientific methods (induction, deduction, synthesis, analysis, system analysis) were used.

RESULTS

Risks in the system of accounting possess some peculiarities on the contrary to other economic risks. Besides, the known approaches to general classification of risks, although being different, can be as a certain theoretical-methodological basis of the complex classification of risks in the accounting system according to different features. The main rules for making classification have been studied in the monograph by S.S. Rozova [6]. Classification is stated as divisions of objects of some type into classes according to the most important features, which are possessed by the given type objects and make them different from those of the other types. To find the rules for making classification the rules of division notions are used, which contain the following requirements: 1) for one and the same division one and the same basis must be used; 2) division must be comparable, that is, the number of division elements totally must be equal to the amount of notion, which is divided; 3) elements of division must exclude each other mutually.

Besides, in the works of scientists special attention is paid to the study of possibility to use the system thinking for the risks classification. To understand the notion "system thinking", let us present the statement of notion: "System thinking is the field of the investigation methodology, which deals with the investigation of objects as the integral set of elements in the whole number of relations and connections between them, that is, the object is treated as a system" [7]. The main principles of the system thinking include: 1) integrity, which makes possible to treat the system as both one and the whole and a sub-system of higher levels; 2) hierarchy, that is, the set of elements, located basing on the subordination of lower level elements to elements of a higher level; 4) structuralization, which makes possible to analyze the system elements and their connections within a certain organization structure; 4) multitude, which makes it possible to use a set of cybernetic, economic and mathematic models to specify separate elements and a system as a whole; 5) system character, that is, the property of the object to possess all features of the system.

I.M. Saraieva has systematized the available classification schemes from the point of view of the system thinking and has proposed the algorithm for finding risks complexes for certain business entities according to the following structural components of the model for the enterprise operation: elements of the system (business entities), relations between them, interrelations of businesses with macro-environment, relations between the groups of influence, business processes nature, objectives, levels of decision-making, institutional boundaries of businesses, business entities nature before the risks arise and qualitative and quantitative characteristics of the risks themselves [8, p. 39-40].

Let us analyze the papers of national and foreign scientists dealing with the classification of risks in accounting. Thus, I.M. Vygivska in her work has interpreted the risks classification according to the areas of their arising: business macro-, meso- and micro level risks. Business entities risks (micro level) are delimited into external and internal risks (relatively the entity). For the accounting three groups of business risks have been identified according to the nature of business: entrepreneurship risks, non-entrepreneurship risks and risks arisen in any type of activity. Besides, classification of the entrepreneurship risks has been developed according to the types of activity (extraordinary and ordinary activity risks (operational, financial and investment)) [1]. It makes it possible for the management to obtain information on revenues and expenses (according to the types of activity), caused by the business operation, which undergoes the risk. O.V. Fomina and O.M. Goncharenko have proposed to add some classification features of risks and their content: 1) according to the factor, which causes the risks arise: external risks caused by the external environment, which is not influenced directly by the enterprise (competitors, market, legislation, etc); internal risks (operational, financial, auxiliary business-process, corporation risks); 2) according to the type of influence on the business activity: losses risks (liquid, solvency, losses caused by violation of party agreements); changeable risks (planning of tax income, estimation of the property market cost, risk of revenues under obtaining) [2, p. 69]. Presented classification features and types of risks will promote clear identification of risks in the system of management accounting.

A.Y. Shevelev and Y.V. Sheveliova consider the accounting risk to be caused by the possible mistakes of the accounting staff in the economic information on the enterprise. The risks in accounting are of two types: 1) risks in accounting; 2) taxes risks [3]. The system of risks, which arise in accounting, caused by the need to provide continuous enterprise activity, includes: 1) risks caused by presenting in accounting statements the information on business risks, which accompany financial-business activity of the enterprise; 2) risks, caused by the governmental and social professional regulations in accounting; 3) risks, caused by the accounting procedure at the enterprise; 4) risks, caused by the investors and creditors.

Basing on the offered general classifications of multi-criterion risks M.V. Stafievskaya has proposed broadened classification of accounting risks according to main reasons of their arising, which makes possible to keep analytical accounting of similar groups of risks, that is: 1) accounting risks caused by the provision of fair accounting statements of the business entity (risks connected directly with the accounting procedure, and those caused by the legislation regulations); 2) accounting risks connected with the business entity specialization (risks connected with the responsibilities taken on the production items, works, services; risks of questionable accounts receivable; risks of possible bankruptcy and investment risks); 3) accounting risks, which are not connected with the business entity specialization (risks of questionable accounts receivable, liabilities risks connected with taking estimation responsibilities, risks of assets devaluation, "force majeure" risks) [4, p. 9].

A.S. Tolstova interprets, that all available risks are finally integrated in the accounting information and take their place in the accounting statements affecting the financial results [5, p. 322]. Basing on it she divided the accounting risks conventionally into external and internal depending on the place of their arise (relatively the business entity). External risks are connected with the procedure of the governmental and social-professional regulations of accounting (risks, resulted in transition to the International Financial Reporting Standards and International Accounting Standards and those caused by the contradictions in Accounting Regulations, Civil Code, Tax Code). The scientist treated internal risks as those connected with the accounting organization and procedure of the enterprise (risk, caused by the unfair accounting information, and risk of one's own professional treatment).

Taking into account the above mentioned approaches to the classification and the system thinking, which do not contradict each other, but mutually supplement each other, let us classify risks in the system of accounting (according to the principle from general to particular). The object of investigation is an enterprise as a system, which is affected by both external and internal environment. Consequently, the subsystems are the types of the enterprise's activity, which in total form a system. Every type of the enterprise's activity is specified by the objects, which, as a result of estimation, presents information on every type of activity.

Basing on the approaches to the classification of the types of activity as well as the objects of the accounting system, we propose such classification features: 1) according to the place of arise; 2) types of activity; 3) accounting objects. According to the place of arise the risks are divided into external, which depend on the governmental and professional regulations of accounting, and internal, which are caused by the accounting procedure, carried out by certain enterprises. According to the second classification feature the following types of risks can be identified: operational risks (risks of supply, production, sale, management); financial risks (credit, currency risks, etc); investment risks (risks of sale long-term assets and property complexes, etc).

According to the accounting objects the risks can be classified as follows: 1) risks of business resources (risks of tangible assets, risks of intangible assets, risk of capital construction, risks of long-term accounts receivable, etc); 2) risks of sources of the business resources formation: risks of own capital (risks of authorized capital, share capital, additional capital, reserve capital, withdrawn capital, unpaid capital, undistributed incomes (uncovered losses)), risks of liabilities (credit risks, risks of accounts payable, risks of employee payments, insurance risks, taxes and payment risks, risks of settlements with stockholders, etc); 3) risks of business processes (revenues risks, expenses risks, risks of financial results). This classification is of

the three-level system, that is, group (internal and external); type (risk of operational, financial and investment activity) and subtype (risks of business resources, risks of sources of the business resources formation and risks of business processes).

DISCUSSION AND CONCLUSION

The proposed classification of risks will make it possible to show easily in the accounting, simultaneously with the object, the risks, which accompany certain objects. This classification is in subordination to the developed system of national accounting and is clear enough for the user of the accounting information and does not contradict legislation in force on accounting. Such classification makes it easier to measure and estimate risks making it possible taking into account the conditions and factors of risks and can take advantage of the practical application. V.P. Kokhanovsky was true to say "any theory provided to meet the practical needs of people ultimately fosters practice".

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