

RISK IN THE ENTERPRISE ACCOUNTING

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Key words: uncertainty, risk, the responsibility, an accounting principle, the accounting standard, accounting risk, the reasons of accounting risk, factors of accounting risk, object of accounting risk, the subject of accounting risk.

The modern Russian law offers to enterprises a free choice of the accountancy methods, amenably the specificity of the enterprise's activity. As a result an enterprise's accountant is responsible for not only accuracy of the accounting but also for results of the made decisions, that's why the problem of the risk in accounting is very actual. The problem of the risk in accounting system is today to less studied to minimize it. In this article the term of "accounting" was offered, the grounds of the originate of this risk, the object and the subject of the accounting risk were accentuated, the connection of accounting; risk and standards of accounting were educed.

The processes happened today in Russia and changed conditions of the enterprise's activity need a reorientation of the principles in enterprises concerning the analyze and valuation of the main intern and extern factors, influenced on the efficiency their activity. In the west, even under the stabil conditions der business activity it is made much of the problem of research of risk. The Russian scientists made investigations concerning the risks. At first these works are connected with market and GKO analyze, with valuation of the bank and insurance risks.

The main principle in the work of the commercial organization (industrial enterprise, commercial bank, trading firm) under the conditions of the transition to market relations the intention is to get more income. It is reduced by the opportunity to meet with losses.

It will be observed that the term "risk" has a long story but the detailed research of this term has begun in the end the XIX and begin of the XX centuries. The realization of the economic reform in Russia aroused an interest to the questions of risks in the business activities, the theory of risk got in the process of the forming not only farther development but also it became callable.

The term "risk" in the modern economic literature wasn't entrenched. Some authors precise the term "risk" concerning the activity type and their fallout's, in particular:

◆ concerning the business: "risk - probability of the lost by the enterprises, income and subsidiary earnings as a result of its production or financial activity;

◆ in the sphere of insurance: "risk is a possible danger of losses connected with the spec-

ify of natural phenomena and activity category of the human society;

◆ in the sphere of the project investment: "risk is a probability of the action on by economic process, they influence on the results.

But the definition of the accounting risk by the Russian specialists is not determined.

The main ground of each risk, among them accounting risk is the uncertainty. The uncertainty presumes the factors which activity are not determinate, and the level of the influence of these factors is not known.

Today the accounting report is the main information basic objective reflects the financial-economical status of the enterprise. One of the quality characteristics of accounting report is reliability. But even the accounting was made in due form and all the claims were respected; we should attend that in the modern society the reports can be indeterminate. This fact is connected with the activity of the legal entity in Russian Federation which is regulated by the different legislative regulations.

The modern economic relations connected with economical operations reflected in the accounting, regulated not only by the accounting but also by the citizen, tax, administrative and law project. The juridical content of each fact of the economical activity is determinate by its definition in the branches of legal systems. For example, depended upon if the property of the organization is in its ownership or in use hangs on the reflection of this property in balance, also the payment of the organization for property tax.

The national standards of the accounting are formed by the influence of the main economic situation in the country, structure and

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source point of financing of enterprise, user request of their reports.

We believe, the opportunity of the rise of the uncertainty as a source of the accounting risk is on the stage of working out of the accounting standards, also on the stage of their practice use.

The accounting principles promote to the working of standards.

Non-compliance or violence of these principles can follow to the rise of the uncertainty and accounting.

The uncertainty in accounting is the absence of the quality information by the interested users. The uncertainty of the accounting information is the most important ground of the rise of accounting risks.

The grounds can be divided in intern and extern grounds.

The main extern grounds are instability of the economic and political situation in the country; the level of the state regulation of the economical branches; force-major circumstances, the activities of the competitor etc.

The main intern grounds are: violation of the principles and rules of the accounting standards; the low professional level; escape of the intern confidential information; miscount by the alternative choice etc.

The intern and extern grounds of the rise of the uncertainly and of the accounting risks are connected. For example, the changes in the legislation concerning the accounting and tax record keeping can lead to infringement. As a follow the enterprise can sustain losses in the form of the penal sections.

The factor of the accounting risks are the circumstances, conditions which are the grounds of the accounting risks and which follow to the negative fallout's. As a factor of the accounting risk we can separate the factors connected with the influence of the financial-economical environment of the enterprise.

The factors of the accounting risks can be separated on the objective and subjective. The objective are: the quality of the accounting legislation; the changes of the methodology of the accounting in the process of his reformation.

The accountant has to always to make risk decisions. The risk connected with realization of these decisions is great. There are always an opportunity to make a mistake.

According to Bernstein L. A., accounting risk is complex category which:

- ◆ has a human factor;

- ◆ rises also from badness usual for the accounting process.

The accounting risk is connected in more cases with the personell's activities, and also with the uncertainties of the accounting, exist of the alternative accountant methods etc. The absence of the insight about employ a method of accounting and severity of their use can bring to the main variety of results. The accounting risk is also a level of the conservatism of the accounting principles or its absence.

The term "risk activity" is closely connected with the term "risk". Relating to researched problem we can say that the activity of the accountant is the risk activity because the risk doesn't exist without of the processes in the company.

The subject of the accounting risk is an employee of the company who makes decision concerning some questions in the accounting and making of the accounting financial reports of the company.

The object of the accounting risk is the resource which changes are possible in the case of rise of a risk situation.

We are on the opinion, that the main dangers are accounting risks connected with the accounting standards because the accounting standards are the basic of the accounting and reports.

The main direction of the decrease of risk in the accounting is the perfection of the accounting standards. The regimentation from the side of state and from the site of professional societies of the principles and rules of the accounting promotes to reduce of the uncertainty in the accounting. Without a good qualification of the accountants it is not possible to optimize an orderliness and abidance of the economic benefits for the enterprise.

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