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Accounting and analytical support for managing the reliability of financial reporting indicators

The factors contributing to the violation of the current legislation on accounting and reporting, which lead to distortion of the reporting of financial and property status in the reporting, have been clarified. The purpose of the entity, the subject and objects of the audit to identify signs of falsification of financial statements. It is substantiated that analytical procedures allow establishing the absence or presence of deviations between the actual and expected values of indicators disclosed in the financial statements. It has been proven that the use of analytical procedures in the audit may confirm the reliability of financial statements or identify atypical deviations that may be highly likely to indicate fraudulent actions during the documentation of major business processes and distortion of interrelated financial statements. It is established that modern approaches to the audit methodology to verify the reliability of financial statements are based mainly on the use of documentary and factual methods of control, analytical procedures are limited to horizontal and vertical analysis, rapid analysis of financial condition, based on correlation-regression analysis. The classification of analytical procedures according to the information base and according to the complexity of the methodology has been developed. The article presents the typical violations that can be identified during the audit to identify signs of falsification of financial statements using analytical procedures.

Keywords: reporting; falsification; reliability; analytical procedures.

Topicality. Financial and non-financial reporting is an information base for determining the degree of implementation of plans for production volumes and sales in accordance with market requests of consumers, compliance by counterparties with payment discipline, actual depreciation and optimal capacity of the material and technical base, completeness and validity of the reflection of the distribution of expenses and income between reporting periods, the expediency of revaluation of non-current assets, completeness of payment by buyers and the prospects for further fruitful cooperation with them to ensure the expected profit. Based on these indicators, reserves for increasing the return on sales are identified, and motivational measures are justified to avoid future marketing policy shortcomings that occurred in previous reporting periods. Users of financial statements published on the official websites of enterprises should be confident in their accuracy. This makes it necessary to improve existing approaches to audit methodological support, in terms of selecting the necessary analytical procedures to confirm the reliability of financial statements or identify signs of their falsification.

Analysis of recent research and publications. The following foreign and domestic scientists have devoted their works to the application of analytical procedures in audit to identify signs of falsification of financial statements: N.A. Aris [1], S.M. Arif [1], S.A. Irvandi [2], L.V. Hnylytska [5], S.M. Zubchuk [6], T.Yu. Kopotienko [7], T.Omelianchuk [8], I.D. Pamunhkas [2], M.L. Roksas [3], K.Surina [9], K.S. Surnina [10]. Despite the significant contribution of the above-mentioned scientists, the following issues remain insufficiently studied: classification of analytical procedures; factors contributing to violations of the current legislation on accounting and reporting, leading to distortion of reporting information on financial and property status; organizational and methodological provisions of the audit of financial statements to identify signs of its falsification.

The purpose of the study is justification of theoretical provisions and development of accounting and analytical support for managing the reliability of financial reporting indicators.

Presentation of the main material. The choice of indicators on the basis of which management decisions are made should be reasonable. It is necessary to take into account the existence of relationships between sales income, cost of sales, accounts receivable, cash, scale of activity and the number of employees involved in this process. The difficulty of detecting manipulations with reporting indicators is primarily due to full 100 % documentary confirmation of all business operations performed in all business processes. However, intentional violations can be detected if there are significant deviations from the generally accepted relationships between the main indicators that characterize the results of business processes (sales volumes

and payment received from customers). The presence of unproductive expenses against the background of a sufficient level of return on sales leads to a decrease in the amount of net profit to be distributed and to a decrease in the amount of income tax due for payment. However, it is almost impossible to identify unproductive expenses and prove their insufficiency and inexpediency of implementing methodological techniques of documentary and actual control during the audit.

If a decrease in production volumes and an increase in net profit for the reporting period is established with a simultaneous increase in depreciation and a decrease in working capital turnover and coverage ratio, analytical audit procedures should be applied to confirm the reliability of the published financial statements. After all, the presence of net profit according to the financial statements without positive changes in the composition of assets and liabilities raises reservations about possible fraudulent actions and requires confirmation of business operations performed on the movement of assets and liabilities in accordance with their assessment (revaluation) in compliance with regulated accounting policies, settlements with counterparties and distribution of expenses incurred and income received between reporting periods.

Falsified financial statements may be the result of incomplete disclosure of the consequences of business operations, which led to irrational management decisions regarding the management of enterprise resources and unreliable assessment due to deliberate violation of the regulated accounting policy in accordance with the current P(S)A and biased disinterest in the further functioning of the enterprise of the entities responsible for these operations. Moreover, the results of the implementation of pricing policy when concluding contracts with counterparties to ensure the business processes of acquisition and sale and their implementation regarding deliveries and payment pose the greatest risk of abuse and manipulation of reporting. If an overestimated or underestimated amount of a business transaction is detected, reflected at all stages of data processing, the principles of completeness of coverage, consistency, continuity, accrual, and the predominance of the entity over the form may be violated.

The accountant, violating professional ethics, reflects unreliable results of acquisition, revaluation, depreciation and liquidation of non-current assets, affecting the reflection of a distorted overall assessment of the property status of the enterprise based on falsified financial statements.

It is possible to identify factors that contribute to violations of the current legislation on accounting and reporting, leading to distortion of the presentation of information on the financial and property status in the financial statements:

- 1) lack of a unified approach to accounting methods for non-current assets,
- 2) shortcomings of the organizational structure of the enterprise, in particular the lack of annual inspections by internal control bodies of timeliness and completeness of document flow, pricing, contractual, sales policy, control of payment discipline of counterparties for timely detection of abuses,
- 3) the desire to receive additional financial incentives from management in case of achieving the expected template of financial reporting indicators;
- 4) the desire to receive incentives (illegal benefits) due to unjustified mediation in purchase and sale operations,
- 5) presentation of the profitability (efficiency) of the business, corporate property interests of shareholders for managing the amount of dividend payments,
- 6) improvement of financial condition indicators such as liquidity and solvency for disclosure of this information in the Management Report for visual presentation of payment discipline to creditors,
- 7) distribution of income and expenses between reporting periods to optimize the amount of accrued taxes and fees.

Modern approaches to the audit methodology to confirm the reliability of financial statements are based mainly on the use of documentary and actual control techniques, analytical procedures are limited to horizontal and vertical analysis, rapid analysis of the financial condition, the use of foreign methods for detecting signs of accounting and reporting violations based on correlation and regression analysis remains ignored. The financial statements published and confirmed by the auditor's report on the official websites of enterprises do not guarantee the absence of signs of deliberate violations in order to obtain illegal benefits.

Deliberate violations of the current legislation on accounting for the economic activities of an enterprise lead to falsification of financial statements, which is the subject of a significant number of legal disputes, among which cases of concluding, changing, terminating, executing contracts (transactions) and declaring them invalid dominate, in particular: non-fulfillment or improper fulfillment of payment obligations; provision of services.

Annual reports are subject to a thorough review of audit firms before being published on websites, conclusions of which about the reliability of the reflected financial indicators are also disclosed and accessed.

The audit methodology involves the use of a certain pre-regulated sequence or algorithm for applying audit methods during verification. Among the audit methods, we can distinguish general scientific methods and techniques; methodological techniques borrowed from statistics (statistical observation, correlation and regression analysis, selective method, etc.), as well as methodological techniques of economic control.

Methods of actual control in audit (inventory, laboratory analysis, control measurement of work performed, control launch of raw materials and materials, control acquisition, control acceptance of products by quantity and quality) are used to confirm

the actual presence of non-current assets, their technical condition and wear, as well as the quality characteristics of inventory components in current assets by quantity, size, area, warehouses, to bring into compliance with the legal status of assets owned by the enterprise or used on lease rights.

Compliance with the current legislation of the reflected business processes in terms of volume, timing, degree of implementation and performers in the financial statements for all stages of data processing is confirmed by both documentary and actual control techniques, as well as analytical procedures. If we consider the possibilities of methods of documentary control, they can both in a continuous and selective order establish compliance with the requirements of current legislation when reflecting operations (regulatory and legal verification), the identity of two copies of the primary document (counter-verification), mutual control (comparison of different documents on interrelated operations), checking the correctness of actions when calculating indicators in primary documents (arithmetic verification), the absence of violations in filling in the details of primary documents (formal verification).

The purpose of the audit entity to identify signs of falsification of financial statements is to draw up an auditor's opinion on whether the information about the asset structure after the revaluation of non-current assets, accounts receivable and payable, the distribution of expenses and income between reporting periods, the structure and performance of operating expenses reflected in the financial statements comply with the current legislation.

The subject of the audit to identify signs of falsification of financial statements is business processes and operations related to the fulfillment of contractual obligations under payment discipline, components of total operating expenses, revaluation of non-current assets, classification of expenses and income and their distribution between reporting periods.

The objects of the audit to identify signs of falsification of the company's financial statements are elements of accounting policy established by the regulation on accounting policy, primary documents confirming the implementation of operations, accounting registers, financial statements, conclusions of auditors, decisions of law enforcement agencies.

Analytical procedures allow determining the absence or presence of deviations between the actual and expected values of indicators published in the financial statements.

The basic analytical procedures in the audit to confirm the reliability of financial reporting indicators are the following :

1. Horizontal analysis techniques (establish the general trend of changes in items of current and non-current assets, equity and liabilities in the balance sheet).

2. Vertical analysis techniques allow determining the minimum and maximum shares in the structure of assets and liabilities of the balance sheet and their compliance with established approaches to resource management in accordance with the type of economic activity. However, not taking into account environmental factors that affect marketing policy and return on sales will not allow you to form a strategy in the right direction.

3. Abridged or in-depth analysis of the financial condition. Rapid analysis allows you to determine the structure of assets and liabilities, compliance with the optimal ratio between non-current and current assets, equity and liabilities, accounts receivable and payables, and the dynamics of changes in the value of the enterprise.

Omelianchuk T. the advantages and disadvantages of using coefficient analysis are outlined. In particular, the advantages are that the technique is easy to use, allows calculating values using logically selected groups of indicators; it is possible to analyze the overall financial condition both in express mode and in a complex. The disadvantage is that the technique requires significant labor intensity, there are no reference values of many coefficients, changes in the values of coefficients in dynamics can not be interpreted properly, since the values for calculation change over time, some methods use outdated names of reporting forms [8, p. 150]. However, if methodological recommendations are developed for analyzing the financial condition in accordance with the current financial reporting forms, indicating the critical values of coefficients or the range of their positive changes, despite the significant list of recommended formulas, computerization will simplify their calculation and interpretation.

When calculating analytical procedures, various forms of reporting can be used, which contain both financial and non-financial information.

Taking into account the variety of types of reporting, analytical procedures can be classified according to the information base into: financial reporting, statistical, non-financial reporting, tax reporting, management (internal) reporting.

According to the complexity of the calculation methodology, analytical procedures can be divided into basic (simple) ones, which are represented by vertical and horizontal analysis, as well as financial condition analysis; complex ones, which involve the use of correlation and regression analysis methods. The advantages of correlation and regression analysis are the testing of the relationship between factor characteristics and effective statistical data, which confirms a high level of confidence in the calculation results.

In the course of applying analytical procedures in the audit, it is possible to confirm the reliability of financial statements or establish atypical deviations that can with a high degree of probability indicate fraudulent actions during the documentation of accounting for the main business processes performed and distortion of interrelated items of financial statements.

Based on the study of regular information about enterprises, it is possible to identify factors that should be taken into account when choosing analytical audit procedures:

1. Relationships between divisions, departments, and services in accordance with the organizational structure of the enterprise for monitoring the preparation of financial statements.
2. Structure of the active and passive parts of non-current assets and strategy for their renewal.
3. Type of economic activity and market share.
4. Typical recurring transactions with regular counterparties or atypical one-time transactions.
5. The information base contains only financial information or both, financial and non-financial information.
6. The reliability of financial statements as an information base is confirmed by annual audit reports.

Foreign experience in identifying signs of falsification of financial statements confirms the feasibility of using models of M.L. Roksas and M.D. Beneish.

Variables, that M. D. Beneish decided to include in his model, are related to financial information that would indicate whether there is manipulation of profits. His model examines the relationship between changes in financial data from the year (t-1) to the income manipulation event identified with the year of the event (t). Eight variables in the model include: 1. Sales index of days in accounts receivable (DSRI). 2. Gross margin index (GMI). 3. Asset Quality Index (AQI). 4. Sales growth index (SGI). 5. Depreciation index (DEPI). 6. Sales, general and administrative expenses index (SGAI). 7. Leverage index (LVGI). 8. General accruals to total assets (TATA) [3, p. 58–59]. Taking into account the list of basic indicators selected by M.D. Beneish, he focused on the share of unpaid sales operations in the total revenue, intellectual capital of the enterprise, as the strategic potential of its development, the actual solvency of buyers, timely updating of non-current assets, the dynamics of accounts receivable and payables, the level of return on sales, as well as the dynamics of total operating expenses of the enterprise.

According to M.L. Roksas, for companies that manipulate profits with incorrect recognition of income, the following indices are important: DSRI, GMI, SGI, SGAI and TATA [3, p. 59]. M.L. Roksas' failure to take into account possible manipulations in accounting for operating expenses, provided that the return on sales is sufficient, will provide illegal benefits to interested employees, but will not create prerequisites for the overall well-being of the enterprise for subsequent reporting periods.

However, the use of both models of M.L. Roksas and M.D. Beneish doesn't always produce the same results. We offer to use the models of M.L. Roksas and M.D. Beneish as complex analytical procedures in an audit. With a higher probability of accuracy, it is possible to assert the objectivity of the conclusion regarding the reliability of financial statements or the presence of violations of current legislation in its preparation, provided that the conclusions on both models are the same.

Typical violations that can be detected during an audit to identify signs of falsification of financial statements using analytical procedures are:

- 1) lack of truthful information about the technical condition, physical and moral depreciation of fixed assets due to constant revaluations, which slows down the pace of their reproduction and may lead to a shutdown of the technological process;
- 2) failure to comply with payment discipline under contracts, which will increase the amount of doubtful and uncollectible receivables and payables;
- 3) violation of a number of regulatory documents regulating the calculation and payment of wages, due to the presence of debt to social insurance authorities and employees, despite the positive gross profit, a positive trend in the return on sales;
- 4) imbalances in the structure of expenditures and their distribution between reporting periods;
- 5) lack of cash reserves in the balance sheet during the formation of reserves and collateral and their misuse;
- 6) implementation of unproductive expenses for business processes without obtaining economic benefits in the future.

Conclusions and prospects for further research. In the course of the study of accounting and analytical support for managing the reliability of financial reporting indicators, the following was found out:

1. The main reasons and factors that lead to falsification of financial statements of the enterprise are: 1) the lack of a unified approach to accounting methods for non-current assets; 2) shortcomings in the organizational structure of the enterprise, in particular the lack of annual inspections by internal control bodies of timeliness and completeness of document flow, price, contract, sales policy, control of payment discipline of counterparties for timely detection of abuse; 3) the desire to receive additional material incentives from management in case of achieving the expected template of financial reporting indicators; 4) the desire to receive incentives (illegal benefits) due to unjustified mediation in purchase operations-sales; 5) presentation of profitability (efficiency) of the business, corporate property interests of shareholders to manage the amount of dividend payments; 6) improvement of such indicators of financial condition as liquidity and solvency to publish this information in the management report for visual presentation of payment discipline to creditors; 7) distribution of income and expenses between reporting periods to optimize the amount of accrued taxes and fees.

2. Taking into account the variety of types of reporting, analytical procedures can be classified according to the information base into: financial reporting, statistical, non-financial reporting, tax reporting, management (internal) reporting. According to the complexity of the calculation methodology, analytical procedures can be divided into basic (simple) ones, which are represented by vertical and horizontal analysis, as well as financial condition analysis; complex ones, which involve the use of

correlation and regression analysis methods. The advantages of correlation and regression analysis are the testing of the relationship between factor characteristics and effective statistical data, which confirms a high level of confidence in the calculation results.

3. We offer to use the models of M.L. Roxas and M.D. Beneish as complex analytical procedures in an audit. With a higher probability of accuracy, it is possible to assert the objectivity of the conclusion regarding the reliability of financial statements or the presence of violations of current legislation in its preparation, provided that the conclusions on both models are the same.

The prospects for further research are the development of audit methodology to identify signs of falsification of business entities' reports and avoid its distortion, achieve reliability and transparency.

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Обліково-аналітичне забезпечення управління достовірністю показників фінансової звітності

Уточнено фактори, що сприяють порушенням чинного законодавства щодо ведення обліку і складання звітності, що призводять до викривлення подання у звітності інформації про фінансово-майновий стан. Встановлено мету суб'єкта, предмет і об'єкти аудиту виявлення ознак фальсифікації фінансової звітності. Обґрунтовано, що аналітичні процедури дозволяють встановити відсутність або наявність відхилень між фактичними і очікуваними значеннями показників, що оприлюднені у фінансовій звітності. Доведено, що в ході застосування аналітичних процедур в аудиті можливе підтвердження достовірності фінансової звітності або встановлення нетипових відхилень, що можуть з високим ступенем ймовірності свідчити про шахрайські дії під час документального бухгалтерського оформлення здійснених основних бізнес-процесів та викривлення взаємопов'язаних статей фінансової звітності. Встановлено, що сучасні підходи до методики аудиту щодо підтвердження достовірності фінансової звітності базуються здебільшого на застосуванні документальних і фактичних прийомів контролю, аналітичні процедури обмежуються горизонтальним і вертикальним аналізом, експрес-аналізом фінансового стану, поза увагою залишається застосування зарубіжних методик виявлення ознак порушення ведення обліку і звітності на основі кореляційно-регресійного аналізу. Розроблено класифікацію аналітичних процедур за інформаційною базою та за складністю методології. Наведено типові порушення, які можуть бути виявлені при проведенні аудиту щодо виявлення ознак фальсифікації фінансової звітності за допомогою аналітичних процедур.

Ключові слова: звітність, фальсифікація, достовірність, аналітичні процедури.

The article was sent to the editorial board on