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STATISTICAL STUDY OF ACCOUNTING REPORTS IN MANUFACTURING ENTERPRISES

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Abstract
In the current economic conditions, the activity of each business entity is the focus of an extensive range of market participants interested in the results of its functioning. In this regard, the importance of reliable and objective of financial statements is increasing dramatically, for the analysis of its parameters allows to determine the true financial position of the enterprise. Reporting one of the main methods of accounting methodology and statistics.

Keywords: accounting, statistics, financial statements, forms, financial statements.

At present, the availability of reliable information about the financial condition of an economic entity is the most important condition for its successful operation. Today, the time has passed when the success of a businessman and his company was judged by a luxury car, an office in the center city, mobile phone. Scientific approaches return to the first place in assessing the reliability of any company. But the opinion of a third-party expert does not always provide comprehensive information for making a decision. Therefore, an modern business is obliged to master the methods of financial analysis and be able to compile and present the financial statements of their enterprise [2, p.63].

According to the going concern principle, the organization will continue to operate for the foreseeable future. However, for the purposes of analysis, control, decision-making, statistics, and taxation it is necessary to periodically have summary data on the property status of the organization and the financial results of its activities. This need leads to the preparation of financial statements.

Reporting plays an important functional role in the system of economic information. It integrates information of all types of accounting, for example, accounting, statistical, operational and technical, provides communication and comparison of planned, regulatory and accounting data presented in the form of tables that are convenient for information perception by all users. In real conditions, as a rule, in commercial organizations, there is a unified accounting system that combines the functions of managerial, financial, statistical and tax accounting.

The division into spheres occurs only during the formation of output information. Accounting reporting is a system of indicators grouped into certain forms that characterize the financial and economic activities of the enterprise for the reporting period. Almost all users of accounting, or in other words, financial statements use the methods of financial analysis to make decisions on optimizing their interests.

Today, not a single reputable bank will provide a loan to a client that does not have audited financial statements, not a single serious investor will deal with an organization whose reports for a number of years have not been verified by a reputable auditor. Users of financial statements rely entirely on the opinion of qualified auditors, their competence and objectivity. The auditor's report acts as a guarantor of the reliability of the data that are reflected in the financial statements of economic entities.

According to clause 6 PBU 4/99 "Accounting statements of the organization" [6] "accounting statements should give a reliable and complete picture of the financial position of the organization, the financial results of its activities and changes in its financial position."

In our country, the concept of "accounting" is traditionally used. reporting", which is confirmed by Art. 2 of the Law "On Accounting accounting."[12]

At the same time, the Federal Law "On Joint Stock Companies" [11] the term "financial reporting" is used. The Law "On Auditing Activities" [13] already defines reporting of enterprises and organizations as financial (accounting) reports of audited entities. As can be seen from these documents, a clear definitions of the concept of "accounting statements" or "financial statements" currently not in our law.

The financial statements of an organization are a system of indicators characterizing the conditions and results of its work for elapsed period; in essence, this is a special kind of accounts that are a brief extract from current accounting, reflecting summary data on the state and results of the organization's activities for a certain period, and that's what statistics does.

Accounting financial statements are the link between organization and other market participants. Moreover, studying accounting financial reporting, the subjects of market relations are pursuing various goals: business partners are interested in information about the possibility of organizing repay your debts on time; investors - information about the opportunity further development of the organization, its financial stability; shareholders concerned about the market price of the share, the size and procedure for paying dividends.

In view of these objectives, it should be borne in mind that when compiling an accounting The financial statements of the organization have to form two sets: the actual accounting financial statements and statements submitted to the tax authorities. The above persons are interested in the first reporting set.

The second set, in addition to the actual reporting, includes calculations for certain types of taxes paid by the organization (tax returns) and various references to calculations. The accounting financial statements are the main information result generated on the accounts accounting for the past financial year and reflecting the final the result of all economic activities of the organization for this year.

An organization operating in the market, depending on the size, industry affiliation and organizational and legal forms, has at its disposal various resources: property, land, labor. These resources invested by owners and loan investors are directed to the formation of fixed and working capital, the purpose of which is to service the production process, which is the direct goal of creating an organization.

The result of the economic process of the organization is the financial result, which can be either positive (profit) or negative (loss). Since 2013, financial statements must be submitted
once a year. Reporting since 2014 includes:[14]

- the form of the balance sheet;
- form of the report on financial results;
- the form of the statement of changes in equity;
- the form of the cash flow statement;
- the form of the report on the intended use of funds;

Attachments include the statement of changes in equity; cash flow statement and other appendices to the balance sheet and income statement (explanations). Thus, the explanations are included in the accounting (financial) statements.[8]

As follows from the recommendations of the Ministry of Finance dated January 09, 2013 No.07–02–18/01,[3] the composition and content of the explanations are subject to determination by the organization itself. As a rule, explanations are related to the numerical indicators of the balance sheet or income statement. They
should provide users with additional data that is inappropriate to include in the balance sheet and income statement, but which are necessary for users of financial statements for a real assessment of the financial position of the organization, the financial results of its activities and cash flows for the reporting period.

In particular, the explanations should disclose information related to the accounting policy of the organization, information about the risks of economic activity, innovation and modernization of production, and other information.

The requirement to disclose information about the risks of the organization's business activities in the explanatory notes to the annual report was introduced from January 1, 2013 by the law of December 6, 2011 No. 402-FZ "On Accounting".[12]

The Ministry of Finance in clause 13 of Information No. ПЗ-9/2012 "On Disclosure information on the risks of the organization's economic activities in the annual financial statements" [5] indicated that additional indicators and explanations about the risks are subject to disclosure in the annual financial statement primarily by the organizations that publish these reports.

In a planned-administrative economy, the main tasks accounting acted the collection and processing of information for state (ministries and department) and statistical authorities. The organization of enterprise management was carried out by higher authorities - the issues of planning, pricing, material compensation for labor and others were decided "at the top" and "descended" to execute the organization in a directive manner. The organization was considered only as a separate link in the management of state property, and accounting provided information about its safety. The state was both the owner and the main investor of the organization. Therefore, the main purpose of the reporting of the organization in these conditions was to serve as a means of verification of the fulfillment of state tasks, the correctness of charges to the state budget and the completeness of the collection of statistical information.

These factors predetermine the need for market entities to provide timely and complete information on the results of their activities to interested users. And it is natural that the purpose of the organization's presentation of financial statements to external users is, first of all, obtaining additional sources of funding. The future of an organization often depends on what is presented in the reporting.

Accounting financial statements are intended to meet the general needs of most users, but they are not required to provide all the information that users may need to make economic decisions. The financial statements mainly reflect the financial results of past events.

The focus of reporting on an unlimited range of users has determined the need to identify the main characteristics of accounting financial reporting, which mainly reflects the financial condition and financial performance of the organization. Facts of economic activity and business transactions are objects of accounting. When accounting for and reflecting them, the accountant must follow accounting standards and use the basic provisions for building an accounting system. When compiling reports, the requirements of the provisions of regulatory documents on accounting for the disclosure in the financial statements of information on changes in the accounting policies that have a significant effect on the financial position, on foreign currency

transactions, on cash flows or financial performance of the organization, on the assets, capital, reserves and liabilities, on the income and expenses of the organization. Such disclosure can be carried out by the organization by including the relevant indicators, tables, transcripts directly in the financial statements or in the explanatory note.
The following requirements are imposed on the information generated in the reporting:
- observance of the reporting period - in Russia, the reporting period (year) coincides with the calendar;
- reliability and completeness - all indicators reflected in the reporting must be substantiated by properly executed primary documents and accounting records, and these indicators must fully reflect all the facts economic life that took place in the reporting year;
- consistency - observance of constancy in the content and forms of financial statements and explanations to it;
- neutrality - the information included in the generated financial statements must have a sign of neutrality (lack of interest in it of one or another person or group of persons);
- comparability - the information reflected in the financial statements should be comparable in terms of management and financial analysis and the use of their results in management process;
- correct formatting.

Accounting financial statements should include performance indicators of all branches, representative offices and other divisions (including those allocated to separate balance sheets).
In order to ensure comparability of accounting data, changes in accounting policies should be introduced from the beginning of the financial year. If there is no comparability, then the data for the period preceding the reporting period are subject to adjustment. In doing so, one should be guided the provisions established by the current regulations of the accounting regulatory system. This is the methodological unity of reporting indicators. The adjustment, indicating the reasons and the methodology for its implementation, should be disclosed in the explanatory note to the balance sheet and income statement.
Indicators of individual assets, liabilities, income, expenses and business transactions should be presented in the financial statements separately if they are material and if it is impossible for interested users to assess the financial situation without knowledge of them organization or financial results of its activities.

In accordance with the requirements of PBU 4/99 “Accounting statements of an organization”, offsetting between assets and liabilities, profit and loss items is not allowed in the financial statements, except when such offset is provided for by the relevant accounting regulations.

When compiling the financial statements of the organization, it is necessary to be guided by the principles of sufficiency and materiality of information. When reflecting data in the financial statements, it should be borne in mind that if, in accordance with regulatory documents, the indicator is subtracted from the relevant data during calculation or has a negative value, then it is shown in parentheses (uncovered loss; cost of goods sold, products, works, services ; loss on sales, etc.).

Next, we will consider directly the requirements for filling out forms of financial statements. They are mandatory. Therefore, any rows cannot be excluded from them due to the lack of relevant data. If the organization does not have assets (liabilities, income, expenses, etc.), data on which are subject to disclosure in one or another line of the form, then this line is crossed out. When filling out these forms, the organization determines the details for the articles of the reports on its own. If there is a need to detail individual items of the balance sheet or income statement, the organization has the right to enter additional lines in the forms.

In the financial statements submitted to the state statistics bodies and other executive authorities, after the column "Name of the indicator" the corresponding code must be indicated. Codes of accounting indicators are contained in Appendix No. 4 to the Order

No. 66n.[7] If the organization enters additional lines into the reports (ie, performs detailing (decoding) of the data reflected in the articles of the reports), then these lines do not need to be encoded.

If an organization submits reports in a simplified form, the indicators of which include several indicators of standard forms (without detailing), then the code of each line is indicated by the indicator that has the largest share in the aggregated indicator.

As a general rule, all forms of financial statements are filled out in thousands of rubles without decimal places (OKEI code - 384). Organizations with significant assets, sales turnover of goods, liabilities, etc., can fill out financial statements in millions of rubles without decimals characters (OKEI code - 385). Forms of financial statements are filled out after the inventory confirms the reliability of the presence of assets and liabilities.

According to the law of December 6, 2011 No. 402-FZ (clause 8, article 13) [12], financial statements are considered to be prepared after signing a copy of it on paper by the head of the company. In the affairs of an economic entity, a copy of the accounting (financial) statements signed by the head of the economic entity should be kept, indicating the date of signing of this copy.

At the same time, unless otherwise provided by the charter of an economic entity, its head has the right to delegate his powers on the basis of a power of attorney, including signing accounting (financial) statements, without notifying the management bodies of the economic entity about this. subject.

It should also be noted that the possibility of signing the statements by an authorized person is taken into account in the new electronic formats of financial statements, approved. Order No. MMB-7-6/313 dated September 3, 2013 “On Approval of the Format for Presenting Accounting (Financial) Statements in Electronic Form” [8] and Order No. MMB-7-6/311 dated September 3, 2013 of the Federal Tax Service of Russia "On approval of the format for the presentation of accounting (financial) reporting of small businesses in electronic form”. [9]

In cases where accounting (financial) statements are submitted to several addresses, the statements must be signed by the same authorized persons.

An urgent problem for the modern economy is bringing the system of accounting and reporting existing in our country in line with the requirements of a market economy and international standards.

International Financial Reporting Standards (IFRS) are generally accepted rules for the recognition, measurement and disclosure of financial transactions for the preparation of financial statements by firms around the world.[4] This allows comparison of reports between firms, campaigns, businesses around the world, obtain accessible information for external users. International standards are developed and are being improved. However, today's accounting system has its own specifics, which is associated with its origin from accounting in a planned economy. Not all of the "remnants" of the old system are indeed relics, the Russian and Soviet school of accounting theory developed some concepts and methods that have not lost their significance today, moreover, they are gradually beginning to become widespread in the practice of accounting in developed countries. [1]

Also, some of the differences are nominal and come down to a difference in terms and concepts. A good example is that equity capital is an integral part of a firm's liabilities, and in the United States it is an equal source of enterprise resources along with liabilities, which include only accounts payable.[4]

At present, one of the most urgent problems for the Russian society is to bring the existing system of accounting and reporting in the country in line with the requirements of a market economy and international standards, i.e. there is a need to move from an accounting system for a planned economy to an accounting system that would meet the new needs of enterprises.

Accounting is one of the most important areas where in-depth research and training are needed to form an accounting system that, on the one hand, would correspond to international trends in the development of accounting, and on the other hand, would be most effective for conditions. Therefore, an important role is played by the study of the experience accumulated in this area in countries with developed market economic systems.

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