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ORGANIZATIONAL SUPPORT OF ACCOUNTING OF CREDIT UNIONS ACTIVITIES IN UKRAINE

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Abstract

In the article there were defined the main normative and regulatory documents that regulate accounting of credit unions in Ukraine. The structure of normative regulation of credit unions accounting is multilevel and is characterized with the necessity of the great number of normative documents. It is important that in 2015 credit unions began to keep records on IFRS but the methods of applying IFRS in the credit unions are not elaborated till now and the national normative and regulatory acts were not adjusted in accordance with IFRS.

There were studied all the diversity of approaches to determination of the notion of accounting organization and organizational support, there were offered the author's definitions of these notions.

There were established that accounting organization of credit unions needs the presentation of approaches to accounting organization and first of all the specific objects of credit unions accounting by elaboration of organizational regulations of accounting. There were elaborated the structure of organizational support of credit unions accounting. There were defined, systematized and summarized the main regulations of organizational support of credit unions accounting.

Keywords: credit union, accounting organization, organizational support, accounting regulations.

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1. Introduction

All juridical persons created according to the legislation of Ukraine regardless of their organizational and legal forms and forms of ownership must keep records and to submit the financial accountability according to the Law of Ukraine "About accounting and financial accountability in Ukraine" and Regulations (standards) of business accounting or IFRS in the order provided by legislation.

The specificity of credit unions activity as financial institutions connected with the number of control authorities that elaborate and confirm the normative and regulatory acts on regulation of all aspects of credit unions activity including accounting and accountability. But at the same time the legislation of Ukraine claims that the responsibility for the accounting organization and fixing the facts of economic operations in initial documents, keeping the documents, registers and accountability lays on owner (or owners) or authorized body (official) who realize the guidance of institution according to legislation and constituent documents [1]. So the one of the most important problems before the beginning of credit union activity is elaboration of accounting organization. The complicity of this problem is the necessity to take into account all claims of existing legisla-

tion that are fixed on the different levels of normative and legal regulation and at the same time to choose an optimal (the most economically reasonable) accounting model.

2. Survey of the state of problem

The works that deal with the accounting organization and organizational support of accounting can be conventionally divided in 2 blocs. The first one – is the works that deal with the general theoretical grounds of accounting organization and organizational support. The second bloc – is the works precisely directed on the separate objects of accounting, types of activity and so on. So the next works can be attributed to the first bloc[2]: there are described in details the special features of modeling of the accounting policy of enterprise according to IFRS; [3–5] there is presented the complex approach to theoretical grounds of accounting organization on enterprises; [6] the study of accounting organization on enterprise at all stages. To the second bloc can be attributed the great number of works but we'll concentrate on the next ones: [7] the work deals with the problems of organizational support of innovative activity including an essence and structure of this notion; [8] the work that deals with accounting organization of the owner's capital in credit unions.

Taking into account the scientific importance of aforesaid works we must note that organizational support of the credit unions in Ukraine needs the deep study because of social orientation of these institutions and this in its turn grounds the reasonability and availability of research.

3. Aim of the article

The aim of article is the study of specificity of organizational support of credit unions activity in Ukraine and separation of the main regulations of accounting process of credit unions.

An attainment of the set aim presupposes the solution of the next problems:

- the definition of normative and legal field of accounting of credit unions in Ukraine;
- the determination of the notions “accounting organization” and “organizational support” of credit unions accounting;
- elaboration of the structure of organizational support of credit unions accounting;
- definition, systematization and generalization of the main regulations of organizational support of credit unions accounting.

4. Substantiation of the results of the study of organizational support of the credit unions accounting in Ukraine

The normative and legal acts of Ukraine that define and confirm the organizational, methodical and the other special features of credit unions accounting are presented on the **Fig. 1**.

So all legal and regulatory documents can be classified into two basic blocs, first of which is the state one and the second is managerial one.

The first bloc includes several levels. On the first level there are laws and codes of Ukraine with Constitution at the head where clearly defined the main rules and norms of accounting and accountability.

The next level consists of subordinate regulatory acts – regulations, orders of CMU, State Statistics Committee, President of Ukraine, MFU and so on.

The third level is IFRS, ISA, R(S)A, NR(S)A – there are some disagreements in scientific spheres about separation of this level because many scientists usually unite the level of subordinate regulatory acts with this level. But we separate this level because it differs from the other by its aim orientation on accounting regulation as a whole but not on the separate sectoral problems.

be first of all fixed on the state legislative level that characterizes its subordination to the internal laws of the country.

The next level is legal and regulatory acts and methodical recommendations of MFU and other sectoral departments and institutions that are elaborated on the base (in the frameworks) of R(S)A – this type of legal and regulatory acts related to the credit unions includes instructions, orders, regulations, methodical recommendations of SFM, NCFS, NCSFM and so on. This level serves for interpretation and explanation of the use of unified accounting claims and regulations in all sectors.

<i>State level</i>	
I Level	<ul style="list-style-type: none"> – Constitution of Ukraine; – Civil code of Ukraine; – Business code of Ukraine; – Tax code of Ukraine; – Law of Ukraine «About accounting and financial accountancy in Ukraine» – Law of Ukraine «About credit unions» – Law of Ukraine «About financial services and state regulation of financial services markets»
II Level	<ul style="list-style-type: none"> – Resolution of CMU «About adoption the order of financial accountancy allotment»; – Resolution of CMU «About approval the strategy of the use of financial accountancy international standards in Ukraine »;
III Level	<ul style="list-style-type: none"> – NR(S)A; – R(S)A; – ISA; – IFRS; – Order of MFU N 302 from 29.11.2000 «About notes to the annual financial accountancy»; – Order of MFU №291 from 30.11.1999. «About adoption the accounting counts Plan and Instruction to its use».
IV Level	<ul style="list-style-type: none"> – Direction of the State Committee on regulation of the financial services markets in Ukraine from 18.12.2003 N 171 «About adoption the Methodological recommendations on credit union and united credit union accounting»; – Resolution of APU «About adoption the Methodological recommendations on financial accountancy audit of the credit unions according to International standards of Audit » № 260/6 from 01.11.2012. – Direction of the State Committee on regulation of financial services markets in Ukraine from 25.12.2003 N 177 «About adoption the Order of forming and allotment of accountancy by the credit unions and united credit unions in the National committee that realizes the state regulation in the financial services markets»
<i>Managerial level</i>	
V Level	<ul style="list-style-type: none"> – Order on the accounting policy in CU; – Orders, resolutions, directions on the accounting and accountancy in the credit union.

Fig. 1. Normative and legal regulation of CU accounting

It is worth noting that many scientists single out IFRS and ISA in the separate bloc that is called international one and is set above the national one. But we share the opposite point of view that is presented in the work [4] and think that it is not reasonable to single out the international standards and to put it above the legislation of Ukraine. It is connected with the fact that IFRS and ISA are only conventional recommendations of International Council of Accounting Standards that includes the representatives of professional unions of accountants from the different countries of the world and it is not the norms of international law at all and consequently it have not any prevailing role over Ukrainian legislation. Moreover in any country the use of IFRS and ISA must

The second bloc is the level of credit union, so called managerial level. It is worth noting that this bloc of legal and regulatory support of the credit union accounting is directly connected with organizational support of credit union accounting.

The notion “organization” has the different nuances of meaning. In general that is orderliness, establishing of the certain system. Organization presupposes attaining and preserving the state of some order of elements (nodes) of the system in whole, support of its qualitative certainty [9].

The definition of notion “accounting organization” is also not strictly determined, the opinions of scientists about it are differ (**Table 1**)

Table 1

Definition of the notion “accounting organization”

Author	Definition
Bezrukih P. S. [2]	Scientifically grounded totality of conditions when takes place the most economical and rational collection, processing and storage of the discount information in the conditions of control on the correct use of means at enterprise.
Butinets F. F. [4]	The totality of arrangements of the owner of enterprise that have purposeful character of the support, permanent improvement and perfection of the functioning of accounting system and its realization at enterprise.
Voynalovich E. P. [5]	The totality of arrangements for orderliness of accounting work that is realized by administration and accountant by the request of owner for guaranteeing the tasks of accounting at the relevant stage of the society development.
Ivakhnenkov S. I. [10]	To the first group he referred an interpretation of accounting organization as a construction of the system of accounting, to the second one – the definition that is based on the system approach to the accounting organization as an important function of management, to the third one – the definition of accounting organization as a management of discount stuff.
Kundya-Visotskaja O. P. [6]	Purposeful improvement of mechanism, structure and processes of accounting, orderliness of all accounting elements.
Len V. S. [2]	The totality of operations directed on creation of the integral accounting system, maintenance and improvement of its organization which functioning is oriented on guaranteeing of informational needs of users of discount information, including the choice of organization forms and forming the material and informational guaranteeing of discount process .
Margulis A. S. [2]	The system of documenting operations and circulation of documents, an establishment of accounting work schedule, rules and terms of allotment and processing initial documents and intraproductive accountability, construction of counting plan and choice of the accounting form; the system of generalization of counting recordings, control on economic operations, guaranteeing of enterprise with grounded standards and estimates of expenses, norms of circulating asserts reserves and planned calculation; construction of accounting apparatus and definition of its functions at centralization of accounting in industrial associations (plants, enterprises) and in several cases – its decentralization at departments of the large plants .
Ostroverhova E. [7]	The totality of purposeful processes or operations oriented on creation, functioning, compilation and permanent improvement of the accounting system for guaranteeing the internal and external users with accounting and economical information that is necessary for managerial decisions.
Slozko T. M. [2]	The scientifically grounded totality of conditions when there takes place the most economical and rational collection, processing and storage of account information for operative control on the correct use of the property of enterprise and giving to users an objective financial accountability.
Sopko V. V. [9]	The system of methods, ways and measures that guarantee an optimal functioning of accounting and its further development.
Shmigel A. D. [2]	The purposeful orderliness and improvement of methodology and technique of accounting and also working processes of collection of initial accounting and economical information, its processing, generalization and reception of information that is necessary for management of enterprise.
Koreneva O. G. [11]	The scientifically grounded system of conditions and elements of accounting process construction for reception the reliable and timely information about enterprise activity.

Determining the notion of accounting organization scientists use the different characteristics that represent the general specificity of the notion (**Table 2**)

Table 2

Conventional characteristics of the notion “accounting organization”

Characteristic	Author	Bezrukih P. S.	Butinets F. F.	Voynalovich E.	Inahnenkov	Cundrya-Visotskaja O.	Len V. C.	Margulis A.S.	Ostroverhova R.E.	Slozko T. M.	Sopko V. V.	Shmigel A. D.	Kornelova O. G.	Together
Totality of conditions		+	–	–	–	–	–	–	–	+	–	–	–	2
Totality of arrangements / operations		–	+	+	–	–	+	+	+	–	+	–	–	6
Construction/improvement of the accounting system / accounting processes		–	–	–	+	+	–	–	–	–	–	+	+	4

So, according to the data from **Table 2** the most scientists characterize accounting organization as the totality of operations or arrangements oriented on construction, support, permanent orderliness and improvement of accounting system. The less number of scientists identify an accounting organization with the process of construction or improvement of accounting system and accounting process. And the least part of scientists think that accounting organization is the totality of conditions when the accounting functions are most effective.

Taking into account all aforesaid points of view we think that accounting organization it is a system of continuous purposeful arrangements for elaboration, introduction, support and realization and permanent improvement of accounting system by economically most reasonable way.

The notion “organizational support” is general scientific and have many approaches to definition (**Table 3**).

In the **Table 3** are presented the points of views on the definition of the notion “organizational support” of scientists of accounting direction and of other scientific directions. All aforesaid definitions are differ but at the same time it can be classified on the approach to determination of the notion (**Table 4**).

The regulatory approach is used by the many scientists it is characterized with orientation on organizational regulations of concrete institution that include the different regulations, instructions, orders, eligibility requirements and so on.

The structural approach differs from the other ones because it pays attention to the structure of accounting apparatus, to the content of its tasks and functions.

The procedural approach presupposes the totality of arrangements or operations for creation of the necessary (organizational) conditions of the accounting system functioning.

Analyzing this information, taking into account the main advantages of every approach we find it necessary to give our own definition of the notion “organizational support of accounting”. This notion means the system of arrangements oriented on elaboration, introduction and development of organizational regulations (instructions, orders, eligibility requirements and other documents) according to the requirements of legislation and of accounting as a science. These regulations establish the structure of accounting apparatus, the contents of its tasks and functions strictly regulate the controlling and analytic processes to creating conditions for accounting process realization.

Schematically the organizational support of accounting is presented of the **Fig. 2**.

Table 3
Definition of the notion “organizational support”

№	Author	Definition
1	Vorontsova I. I. [12]	Includes the regulations on organization of internal control, employment contracts and official instructions of controllers, stuff timetable, organizational subdivision of control, the list of work documents made by controllers and schedule of documents circulation and so on
2	Moiseenko E. V., Lavrushina E. G. [13]	The totality of documents establishing organizational structure, rights and duties of users and operational stuff of automated system in the conditions of functioning, revision of support of automated system efficiency
3	Buynitskaja O. P. [14]	The structure of management ... on the concrete enterprise and also the functions and tasks of the relevant services and departments in the framework of this structure. The totality of methods and resources that regulate the interaction of workers with engineering tools and between each other in the process of elaboration and operation of... system
4	Andreeva V. I. [15]	Regulations, instructions, orders, eligibility requirements and other documents that regulate organizational structure of the work of system and its interaction with complex of system resources
5	Ostroverhova G. V. [7]	Matching on place, time and aim, combined functioning of the separate executors, stuffs and engineering tools. It must be realized and regulated by several rules of interaction that form legal and moral code and form the base of legal support.
6	Kardashevsky V. V. [16]	The totality of arrangements that are realized by the subject of management organized according to the existent legislation for realization an adopted managerial decision by the object of management in the conditions of concrete operational situation.
7	Ermoshenko M. M. [17]	This is creation of all necessary conditions for the normal functioning, support with human, financial, material and technical and the other resources.
8	Slozko T. M. [18]	This is a structure of accounting apparatus, content of its tasks and functions, regulation of accounting department and other departments that deal with accounting and control, organizational regulation of the functions of accounting department and other subdivisions of managerial apparatus, organizational regulation of the work of accounting specialists.
9	Gnatishin L. B. [19]	This is elaboration and introduction of organizational regulations, accounting workers work quota setting and so on.
10	Zavgorodnij V. P., Sopko V. V. [9]	This is a structure of accounting apparatus, content of its tasks and functions, regulation of accounting, control and analytic processes and the work of apparatus itself.

Table 4
Analysis of approaches to the definition of notion “organizational support”

Approach	Author	Gnatishin L. B.	Zavgorodnij V. P., Sopko V. V.	Slozko T. M.	Vorontsova I. I.	Moiseenko E. V., Lavrushina E. G.	Bujnitsaja O. P.	Andreeva V. I.	Ostroverhova G. V.	Kardashevsky V. V.	Ermoshenko M. M.	Together
Structural		–	+	+	–	+	+	–	–	–	–	4
Regulatory		+	+	+	+	–	+	+	+	–	–	7
Procedural		–	–	–	–	–	–	–	–	+	+	2

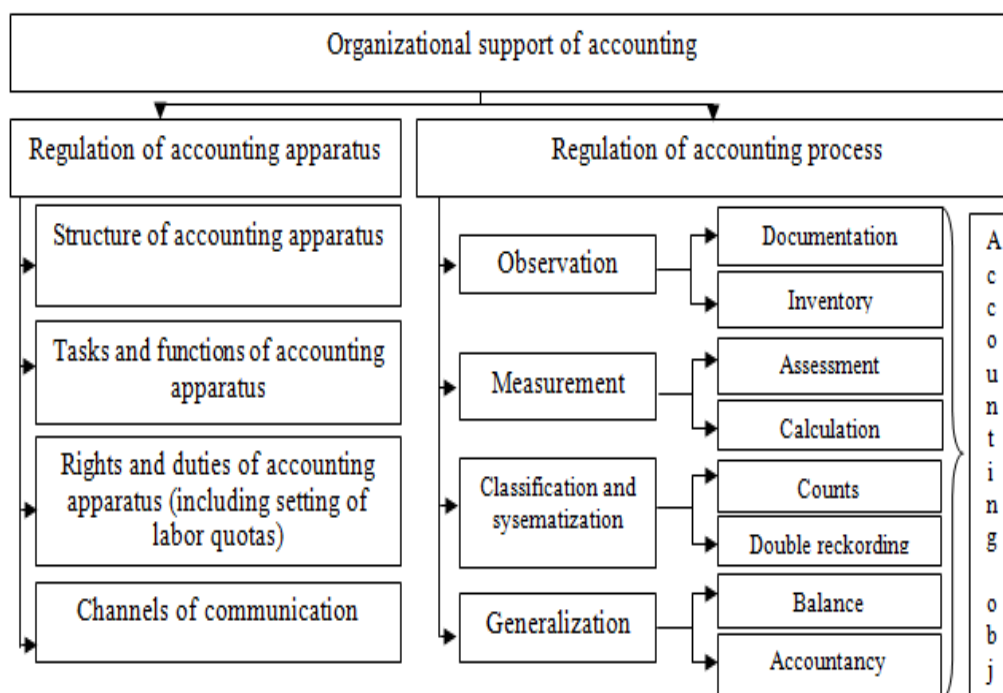


Fig. 2. The structure of organizational support of accounting

According to definition the organizational support includes two directions:

- Regulation of accounting apparatus;
- Regulation of accounting process.

As to the first direction it is realized by the preparation of regulations that define:

- Structure of accounting apparatus;
- Tasks and functions of accounting apparatus;
- Rights and duties of accounting apparatus (including the work quota setting);
- Channels of communication (both inside the accounting apparatus and at communication with the other structural subdivisions of organization).

The direction of accounting process regulation includes the regulation of every stage of accounting:

- Observation;
- Measurements;
- Registration, classification and systematization;
- Generalizations.

Every stage of accounting is presented through the relevant elements of accounting method that in its turn are directed on the accounting objects. As the result the specificity of accounting object has a crucial influence on the special features of organizational support of accounting.

Taking into account the aforesaid it is necessary to note that organizational support of credit unions accounting directly depends on the initial regulations of accounting process.

Organizational support of credit union accounting can include regulations according to the **Table 5** that must be elaborated according to IFRS 8 [20].

Table 5

Regulations of organizational support of the credit unions accounting

Direction of organizational support	Name of organizational regulation	Field of activity
Regulation of accounting apparatus	Regulation (Order) about accounts department	There is defined accounting apparatus, its structure, functions, tasks, rights and duties.
	Regulation about financial management	There are defined the requirements to annual accountancy about financial and economic activity of the credit union, it is presented on the general meeting of the credit union members for approval.
	Official instructions of the accounting apparatus workers	The definition of official duties, rights and other duties of the accounting apparatus workers.
	Regulations of the working day of accounting apparatus workers	The definition of organizational details (working schedule, including holidays and so on).
	Other regulations	Any initial documents that approve the organization of work of the credit union accounting apparatus.
Regulation of accounting process	Regulation (Order) on accounting policy	The main initial regulations of the credit union that define the main norms and rules of accounting in the credit union. The definition of the order of circulation, accounting, processing, storage and using documents and other information of the credit union in paper and electronic forms including the order of access and storage of information at the use of complex information system of financial services given by the credit union.
	Regulation about documents circulation	
	Methodological recommendations (regulations) about accounting of the separate accounting objects	There were separately defined the credit union regulations that control accounting of the concrete objects (regulations on accounting of the active operation of credit union).
	Other regulations	Any initial documents that approve the organization of credit union accounting process.

The regulations cited in the **Table 5** depending on the size of credit union can be presented as the attachments to the Regulation (Order) about accounting policy in the credit union.

5. Conclusions

So studying the organizational support of accounting of the credit unions activity in Ukraine we received the next results:

- the regulatory and legal field of the credit union accounting is multilevel and is characterized with a considerable number of regulatory documents;
- analyzing the approaches to the determination of the notion “accounting organization” and “organizational support of accounting” of credit unions we offered alternative definitions of these notions. So accounting organization it is a system of continuous and purposeful arrangements directed on elaboration, introduction, support, realization and permanent improvement of accounting system by the most economically reasonable way;
- organization of the credit unions accounting needs the survey of approaches to accounting organization first of all the specific objects of credit unions accounting by elaboration of accounting organizational regulations. Taking into account the aforesaid we offered the possible structure of organizational support of the credit unions accounting;
- there were defined and systematized the main regulations of organizational support of the credit unions accounting.

It is topical to reorient the accounting policy of the credit unions to the requirements of the modern economics of Ukraine taking into account the conditions of transfer to the use of IFRS by the credit unions.

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