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ORGANIZATIONAL AND METHODOLOGICAL ASPECTS OF RECEIVABLES ACCOUNTING

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Селіванова Н.М., Скіцян М.О. Організаційно-методичні аспекти обліку дебіторської заборгованості.

У статті досліджені питання визнання та оцінки дебіторської заборгованості відповідно до вимог національних та міжнародних стандартів обліку. Розкрито сутність поняття «дебіторська заборгованість» та проаналізовано тлумачення даного терміну в науковій економічній літературі та нормативно-правових актах. Було запропоновано пропозиції щодо уточнення тлумачення поняття «дебіторська заборгованість» та розглянуто основні елементи облікової політики щодо обліку заборгованості юридичних та фізичних осіб. Розглянуто та систематизовано основні ознаки класифікації дебіторської заборгованості відповідно до вимог діючого законодавства.

Ключові слова: дебіторська заборгованість, дебітор, фінансовий актив, облікова політика, довгострокова дебіторська заборгованість, поточна дебіторська заборгованість, сумнівна дебіторська заборгованість, безнадійна дебіторська заборгованість

Селіванова Н.Н., Скіцян М.А. Организационно-методические аспекты учета дебиторской задолженности.

В статье исследованы вопросы признания и оценки дебиторской задолженности в соответствии с требованиями национальных и международных стандартов учета. Раскрыта сущность понятия «дебиторская задолженность» и проанализированы толкования данного термина в научной экономической литературе и нормативно-правовых актах. Были предложены рекомендации по уточнению толкование понятия «дебиторская задолженность» и рассмотрены основные элементы учетной политики по учету задолженности юридических и физических лиц. Рассмотрены и систематизированы основные признаки классификации дебиторской задолженности в соответствии с требованиями действующего законодательства.

Ключевые слова: дебиторская задолженность, дебитор, финансовый актив, учетная политика, долгосрочная дебиторская задолженность, текущая дебиторская задолженность, сомнительная дебиторская задолженность, безнадежная дебиторская задолженность

Selivanova N.M., Skitsan M.A. Organisational and methodical aspects of receivables accounting.

Recognition and assessment questions of receivables according to requirements of national and international standards are researched in the article. The essence of the concept «receivables» is disclosed and interpretation of this term in scientific economic literature and regulatory legal acts are analyzed. Offers on refining of concept interpretation "receivables" and are considered basic element of accounting policy concerning receivables accounting of legal entities and physical persons were made. The main signs of receivables classification according to requirements of the current legislation are considered and systematized.

Keywords: receivables, debtor, financial asset, accounting policies, long-term receivables, current receivables, doubtful receivables, uncollectable receivables

The development of economic relations at the contemporary stage requires a review of an accounting system, one of the central elements of which are records. Condition of accounting receivables is important for a company of any industry and ownership. Problem solving of ensuring efficient operation of the company is largely provided by the level of organization and efficiency of methodology for accounting receivables buyers, customers and other businesses and individuals. Nowadays, in Ukraine's economy problem of growth of amounts receivable is very acute, what inevitably produces an emergence of doubtful and bad debts and strengthening the crisis of non-payments. All of this leads to the withdrawal of funds from sales of enterprise, resulting in a decrease of its solvency and liquidity, reduced production volumes and the risks of bankruptcy. Main reasons of this situation are lack of theoretical elaboration of question of essence, assessments and classifications of receivables, imperfect methodology of displaying information on debt counterparties in the system of accounting, there are also existing contradictions in the requirements of national and international accounting standards and financial reporting. In connection with constant changes in applicable law entities should pay more attention to the state of receivables and to develop new forms and methods of accounting and control.

Analysis of recent researches and publications

An important contribution to the development of theoretical foundations and methodological approaches to accounting of receivables made such leading academic economists as S.L. Bereza, M.D. Bilyk, M.P. Voinarenko, S.F. Golov, A.M. Kazakaieva, G.G. Kireitsev, N. Matytsyna, T.V. Momot, T.A. Pinchuk, O.V. Rura, K.S. Surnina, L.V. Chernenko, and others.

Unsolved aspects of the problem

Regardless lot of achievements of economists about accounting treatment of accounts receivable, today there is no consensus among scientists on the definition of its concept, classification and evaluation. Despite this, there is a need in the study of organizational and methodological approaches about an account receivables in the company.

The aim of article is to investigate the interpretation of receivables in the scientific literature and regulatory legal acts determining the characteristics of classification and evaluation according to national and international accounting standards.

The main part

Methodological basics of accounts receivable organization and its disclosure are in a Provision (standard) of an accounting 10 "Account receivable" (further – P(S)A 10).

According to P(S)A 10 accounts receivable – is a sum of receivables' debts to business organization for define date; receivables – juridical or physical individuals, who in consequence of the past events are in hock to organization a define sum of money [1].

Definition of the account receivable is also subject to P(S)A 13 "Financial instruments", according to which the account receivable, is not intended for resale, belongs to financial assets.

Unconditional rights of a demand and duties are determined by financial assets and financial duties, if under the terms of a contract the company has a right to receipt of funds or undertakes to pay the funds. So, according to P(S)A 10 the account receivable is determined as an asset providing the getting the economical rewards in the future, and according P(S)A 13 – the getting of funds only [2].

Methodological approaches of accounting of the account receivable according to international standards haven't concrete standard, however it is possible to conform IFRS 1 "Disclosure of a financial accounts", IFRS 18 "Revenue", IFRS 39 "The financial instruments: recognition and characterization", according to which the account receivable – sum of the account receivable on a define date [3].

Differences in accesses to recognition, characterization and revelation of information about the account receivable in an accounting statement according to IFRS and national standards generalized in table 1.

Table 1. Differences between homeland and international accesses to recognition and characterization the account receivable [4]

Characteristic	Specification	
	P(S)A	IFRS
Recognition	1. Is defined by asset, if there is a probability to receive the future economic benefits and can be authentically defined its sum 2. Is defined by asset simultaneously with recognition of a revenue of realization of manufactures, items, projects, facilities	Decree of the financial asset takes place when an organization become a party to a contract (option), when responsibility for implement appears
Grouping of the account receivable	The account receivable is composed of sequenced-flow and long-range. The account receivable is not wired for a resale, – the account receivable, which arises on account of extension of financial resources, the other assets sales, projects, facilities of debtors directly and is not the financial asset which is wired for a resale	The account receivable is composed of initiated and uninitiated by an installation. The initiated by an enterprise account receivable – a financial asset, which is created by an installation by an extension of items or facilities right to a debtor
Characterization (evaluation)	Is measured with a worthiness, in other words the account receivable is depicted in a recording and an evaluation, which is defined by an article, and is conditional on quantity and price of sold output with an allowance for bonifications and additions, that extend by furnishers to their customers and acquirers	Decree of the account receivable is measured with fair value (with transaction costs), including expenses for settlement of transaction, that hardwired with an appropriation or a launching of the financial asset or a financial responsibility. After a first-time decree the account receivable is measured by worthiness, which amortizes, with the application of an effective interest method
Stoppage of the recognition	The account receivable, whose period of limitation is over, other debts, unreal for charge, are writted off upon management decision funded with reserve on doubtful debts or to phisical effects of business enterprise of a profit-making organization	Derecognition of financial asset or its part is happening when, the association loses control over contractual rights (stipulation)
Reflection in the financial accounts	In the framework of current assets with long-term (payments that are expected more than 12 months after the reference date) and short-term (payments that are expected during 12 months after the reference date) classification	In the framework of circulating assets with long-term and short-term classification
The sense of the inventory of the doubtful debts	The amount of the reserve for doubtful debts is determined by one of the methods: the application of the absolute amount of doubtful debts; Application of the doubt coefficient	1. Determination of the probability of collection of debts for each debtor and accrual of the reserve only for those debtors, the collection of debts from which is doubtful 2. Accrual of the reserve as a percentage of revenue for the period 3. Distribution of receivables into several groups depending on the periods of deferment and accrual of the reserve as a percentage, determined for each group

Source: Compiled by the author according to the material [4]

Nowadays there is no consensus about designation of a definition the "account receivable" (table 2).

Fedorenko O.E. determines the account receivable as the sum of debts of entities and persons to business organization on a cash and non-cash basis, which arises in consequence of economic operations, that happened in consequence of past events and liable for reimbursement in the future [5].

Kiyashko O.M. identifies the account receivable as the sum of debts of customers to business organization at specified date, which arises in consequence of past events, that the creditor has a right to compensate [6].

Whereas Surina K.S. chronicles, that the account receivable – is the part of the circulate capital and also it is specifications for its draught in specie, monetary and other resources from economic entities. That is why its more precise definition is next: "The account receivable – it is a property (natural resources), which

is not paid-up by a contractor, or the cash, that is disposed of the cash flow". Modified definition provides a glimpse of economical quality of the account receivable and determines its place in the statutory accounting [7].

Chernenko L.V. concludes most acceptable the definition, by which the account receivable is abilities (specifications), that belong to the counter clerk (supplier) as the creditor for recovery of debts by contractors, and financial resource, which is temporarily extracted from rotation and is subject to drawback in the future [8].

The account receivable, according to Dubrovskaya E.V. – unpaid by businesses and individuals for shipment of consignment stocks and/or gotten facilities from the circulation of business organization, that have a documentary support, which entitles to recovery of debt in the form of cash, its matches or other active assets [9].

Table 2. The treatment of a concept "the account receivable" in laws and statutory instruments and in the scientific literature

An author (source)	Essence of the concept "the account receivable"
1	2
P(S)A 10 "The account receivable" [1]	the sum of the account receivable on a define date.
P(S)A 13 "The financial instruments" [2]	the sum that appears in consequence of extension of financial resources, disposition of other assets, projects, facilities to a debtor personally and is not a financial asset, which is destined for resale.
IASB 39 "The financial instruments: recognition and evaluation" [3]	non-derivative financial assets with the fixed charges, that are subjects to decree and haven't quotation on an active market.
The Tax Code of Ukraine [10]	it is a backlog: for which a limitation of action rolled by; remitted by a creditor, apart from a debt of people, that are connected with such creditor, and people, that are (were) in the work relationships with such creditor during the last 3 years from the date of an excusal; an asset in terms of profit participation rights or not debt-based funds, issuer of which admitted as a defaulter or aborted as entity complimented by its liquidation; a charge of which become impossible complimented by effect of circumstances of a compelling force, natural disaster (force majeure event), that are confirmed in the statutory manner and so forth.
Bereza S.L. [4]	the sum of debts of entities and persons to an installation.
Bilyk M.D. [11]	the natural resources, that are not paid-up by contractors, or the cash, which is extracted from an installation.
Bugay V. [12]	the debt in favour of an installation and a part of commercial facilities or the installation, that was ruled out of the composition of this plant and is situated in an actual arrangement of the other installation and fulfils there function of capital.
Voinarenko M.P. [13]	the sum of debts of entities and persons that happened in consequence of the past events on a define date.
Golov S.F. [14]	the financial asset is meant to be a contract right of the one part to receive money and is conformed with the correspond responsibilities of a consideration of the other part.
D. Stone, K. Hitching [15]	the bills receivable", debtors – people, who owe money for items and utilities, that are received but aren't paid-up by them.
Zvi Body and Robert C. Merton [16]	the sum which the off-takers must pay off to the corporation (installation).
Ivanilov O.S., Smachylo V.V., Dubrovskaya E.V. [17]	constituent of the floating capital which provides define standards of entities and persons to defray items, projects, miscellaneous goods.
Ivanov E.A. [18]	promissory note to the customers
Kireytshev G.G. [19]	constituent of the floating capital, which is a complex of demands to entities and persons to defray items, projects, miscellaneous goods.
Kraynyk O.P., Klepikova Z.V. [20]	the form of delay of payment – (open credit) it is informal or formal consortium, which requires a services completion by the customer or realizations of products to the customer with a grace period for them. Such credit shall be regarded as free and without distinct determination of the time.

Continuation of table 2

1	2
Lyschenko O.G. [21]	the financial asset which has a contract right to receive funds or financial credit documents from the other installation.
Matytsyna N. [22]	the size of an untenability of a self-employed person to execute the money liabilities for the installation after an offensive of a contractual payment due date for them.
Momot T.V. [23]	zero-interest loan to contractors.
Pinchuk T.A., Shram T.V. [24]	the sum of the account receivable to the installation on a define date which has the documented confirmation, payment due date of which is ripe and is reported in a balance comprised of the circulating assets.
Rayzberh B.A., Lozovsky L.Sh., Starodubtseva E.B. [25]	the sum of debts that belong to the installation, the firm, the companionship extrinsically the other installations, firms, companionships, and also nationals, that are not the debtors, customers.

Source: Compiled by the author according to the material [1-4, 10-25]

So, the term "the account receivable" has several treatment each of in scientific economical literature and in statutes. In fine the result of an incurred in table 1 analytical test of interpretation of term "the account receivable", we can confirm, that it is the financial asset, which is a constituent of the business's floating capital and poses the debt of entities and persons on a define date, which arises in consequence of trade and uncommercial operations and has a documentary support.

The question of the rational organization of debtors management on an installation is solvable by dint of effective introduction of an accounting policies of economic entity. Methods, forms and technology of an accounting records maintenance in keeping with

the active legislation and special aspects of corporate activity are governed by a command about corporate accounting policy.

The corporate accounting policy about an accounting of the account receivable should involve the next accidence: recognition and measurement of the account receivable, classification and analytics of the account receivable, recognition of debt as doubtful, the period and method of accounting a backup on doubtful debts, recognition of the debt as with no chance to success and the form of the bad debt write off, which empowers to organize an accounting of debt on the installation rationally [26]. The more detailed characteristic of indexed accidence of an accounting policies is proposed in table 3.

Table 3. The accidence of an accounting policies of the installation about accounting of the account receivable

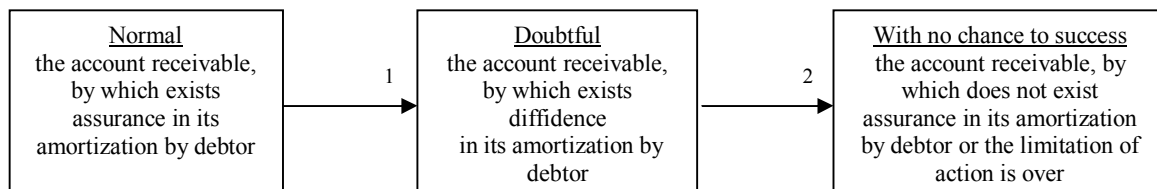
The accidence of an accounting policies	Characteristic of the accidence of an accounting policies
1. Activities of the installation	It is necessary to define kinds of activity handled by the company, it has a huge influence on the choice of arrears which accrued reserve. Separately to note the list of activities included in operating, financial and investment.
2. An accounting procedure	Specifying the form of accounting, which directly affects the set and sequence of accounting records. Specifying the form of accounting, which directly affects the set and sequence of accounting records.
3. Recognition and measurement of the account receivable	Recognition of receivables as an asset is carried if: it is probable that future economic benefits now; the amount of accounts receivable can be measured reliably. In the case of debt of buyers and customers there are two added conditions: the buyer transferred the risks and rewards of ownership of the asset; vendor company does not continue managing and controlling the asset realized. Provide additional conditions in order of application assessment debt at fair value that meets concept of cost management company.
4. Classification and analytics of the account receivable	It is necessary to predict and secure the list of classifications and types that are divided receivables for certain administrative requirements and specify classification according to the chosen sections analysts to account for debt in the order.
5. Recognition of debt as doubtful	Indicate the criteria for the recognition of receivables and questionable sources of information, namely the debtor delay maturity (confirmation are contracts or accounts); initiation of bankruptcy (confirmation – the relevant court orders).
6. The period and method of accounting a backup on doubtful debts	Define the term of inventory receivables in allowance for doubtful accounts, at the beginning or at the end of the year. There is also marked kind of accrual reserves and the timing and reasons for his charges: – based on the solvency of individual debtors (note the list of documents that define this solvency); – based on the classification of receivables in terms of its origin (specify which group it is distributed for the period).
7. Recognition of the debt as with no chance to success	There are defined criteria for inclusion to the bad debts in accordance with the accounting and tax legislation.
8. The form of the bad debt write off	To specify the order by which the hopeless debt is written off, particular fix in order that the debt is deducted from the balance to the order of the head based on an inventory and a written rationale for the cancellation.

Source: Compiled by the author according to the material [26]

Scientifically grounded classification of debt is basis of correct accounting management of the account receivable. According to the national standards of accounting in the financial accounts escape the next types of the account receivable: towards normal operating cycle (normal, doubtful and with no chance to success); depending on an accounting item (debt for productions, projects, services, for paid out advances, for budget settlements, for accrued assets, for internal

settlements, for reservations, other current account receivable).

As the long-term account receivable we have to understand the sum of the account receivable, which does not arise in the course of normal operating cycle and will be retired during 12 months from balance date. The sum of the account receivable, which arises in the course of normal operating cycle or will be retired during 12 months from balance date belongs to continuous account receivable [1]. Continuous account receivable is classified in 3 ways (fig. 1).



1 – changeover into the second group, interfaced with creation on a balance the bad debt receivables, inasmuch as doubtful are recoverables of the account receivable from payer;

2 – changeover into the third group, interfaced with derecognition the account receivable, inasmuch as it stops answering the value of asset.

Fig. 1. Classification of current account receivable according to P(S)A 10

Source: Compiled by the author according to the material [1]

One has to agree with thought of Ukrainian scientists O.V. Rur and U.L. Fnohina, that this classification limits the shop rights. It also does not answer to international practice in revelation of information in financial accounts [27].

A.M. Kazakaeva offers to add contemporaneous characteristic of classification of the account receivable in a certain way: relative to contractor (confirmed and unconfirmed); by degree of provision (well-fixed and uncovered); by the recovery time (undue, deferred and overdue); in a predictable manner of reimbursement (monetary and nonmonetary); by materiality level (admissible and inadmissible); by the payment risk (risky and unperilous); by an attitude toward the installation (trial and external) [28].

Generally we can define two main forms of the account receivable: saleable and non-saleable. Saleable account receivable appears in consequence of usual operating activity, which can foresee the salesmanship, execution of the work or delivery of services. Non-saleable account receivable appears from the other enterprise activity (in other words the operations of other, than salesmanship, projects' execution or delivery of services) [29].

According to T.M. Sliozko it is necessary to separate the debts that are connected with the

financial disciplinary violation, payment due date of which is not come, deferred, overdue and with extension period of clearing off except saleable and non-saleable, long-term and current, operation and non-operation account receivable.

However, S.L. Bereza notes, that it is incorrectly to employ the terms "current", "saleable", "non-saleable", by classification of the account receivable. In view of liquidity of articles, in a balance we have to divide the account receivable at long-term and short-term on the following sections: the account receivable for commodities, projects, facilities; gotten bills; the other account receivable. The classification like this is more useful for members of financial accounts at accomplishment of characterization the installation's financial circumstances by them, gives more complete information about level of the account receivable and empowers to turn it to the monetary assets [4].

We can also separate the real account receivable. The real account receivable – it is a debt, that will be recovered or payment due date of which is not come [30].

In accordance with any findings of resolution the sources of literature, in table 4 academic economists' attitude about the question of systematics the account receivable are classified.

Table 4. The classification of the account receivable

Destination of the classification	Criterion of classification	Appearance of the account receivable
1	2	3
For goals of accounting	On redemption time	— short-term — long-term — forward — postpone

Continuation of table 4

1	2	3
For goals of accounting registration	Depending on transaction currency	— national currency — foreign currency
	According to assurance in payment	— normal — doubtful — with no chance to success
	According to contractor	— for productions, projects, services — for budget settlements — for paid out advances — for computation of prepaid expenses — for computation of internal settlements — other current account receivable
	According to type of relationships, that influence on appearance of the account receivable	— the account receivable of suppliers — the account receivable of the account receivable — other account receivable
	Opportuneness of amortization	— the account receivable payment due date of which is not come — the account receivable unpaid in time — doubtful account receivable — with no chance to success account receivable
	According to the form of amortization	— monetarist — nonmonetary
	According to provision	— well-fixed by a bill — uncovered by a bill
	According to attitude to contractor	— confirmed — unconfirmed
	Special types	— deferred tax asset — disbursements of future periods
For goals of control, resolution and management	According to level of financial discipline	— legitimate — unjustified
	Depending on projection	— up to scratch — unexpected
	According to method of incurrence	— trading — uncommercial
	According to level of propensity for planning	— target — unscheduled
	According to payment risk	— risky — unperilous
	According to level of liquidity	— highly liquid — middling liquid — illiquid
	According to attitude to the installation	— internal — external
	According to method of repayment	— monetary — nonmonetary

Source: Compiled by the author according to the material [2, 24, 27, 28, 30]

Enumerated classification of the account receivable most fully covers the situation of national and international accounting standards, as well as the recommendations given in the domestic scientific literature. Classification of the account receivable in the context of these characteristics to promote the confidence of its assessment, prevention of the emergence of overdue and bad debts and the prevention of significant amounts of it in the reporting of enterprises.

Conclusions

Thus, the results of the study show that the term "receivables" is complex and multifaceted and currently no special scientific literature on economics, accounting and finance, or in the regulations there is no consensus on the interpretation of the term. According to the authors, accounts receivable is a financial asset that is a part of working capital and debt represents businesses and individuals on a certain date, which resulted from trading and non-trading

operations and is documented. On the basis of systematization of views of economists on the classification of receivables were isolated key classification criteria of debt receivable for accounting purposes, monitoring, analysis and management. Grouping of receivables by the classification will allow effectively organize records properly assess

debts and strengthen financial discipline in the enterprise.

Further studies will be used to explore domestic and foreign experience of evaluations receivables and calculation and to use of the reserve for doubtful accounts.

Abstract

Introduction. Development of the economic relations at the present stage requires accounting system review, one of the central elements of which is mutual payment accounting of managing subjects. Non-payments crisis leads to braking of market development at which the enterprises work (as a result of short-reception of a money which the enterprises could invest in the further development), payments crisis is a considerable problem in national economy in general. Insufficient theoretical development of essence questions, receivables assessment and classification, an imperfect technique of information reflection on partners receivables in accounts system of financial accounting, the available contradictions in requirements of national and international accounting standards and the financial reporting are basic reasons of such provision. All above stated says on relevance of this research.

The purpose of article is the research of receivables interpretation in scientific literature and regulatory legal acts, determinations of its classification features and assessment according to national and international accounting standards.

Methods. During the research the author used methods of theoretical generalization and comparison – for disclosure of economic content of receivables and its classification; abstract and logical – for theoretical conclusions and generalization formulation.

Results. In article are considered various approaches of local and foreign scientists to determination of receivables concept and its rendering in regulating documents. It is found out that enterprise accounting policy concerning receivables accounting shall include the following elements: receivables recognition and assessment, receivables classification and analytics, recognition of a doubtful debt, the period and an accrual method of an allowance of doubtful debts, bad debt recognition and an order of write-off of a bad debt that gives the chance rationally to organize receivables accounting at the enterprise.

Specialists opinion concerning separation of receivables according to requirements of accounting standards isn't identical. From the point of view of one, such distribution is the important tool of rational accounting organization, according to others – such classification limits enterprises rights and doesn't correspond to the international experience of information disclosure on receivables in the financial reporting. In our opinion, classification of receivables in national accounting standards needs to be expanded and added with new signs that will promote increase in accounting analyticity and control strengthening of debt at the enterprise.

Conclusions. So, results of the conducted research prove that the concept "receivables" is difficult and many-sided and today in special scientific literature concerning economy, accounting and finance, in regulatory legal acts there is no consensus concerning interpretation of this term. According to authors, receivables are a financial asset which is a component of a working enterprise capital and represent debt of legal entities and physical persons for a certain date which appears resulted from trading and uncommercial activities and have documentary confirmation. On the basis of systematization of scientists-economists views concerning classification of receivables were allocated the main classification signs of debt of debtors for the purposes of financial accounting, control, the analysis and management. The group of receivables on the given classification will allow to organize effectively accounting, it is correct to carry out assessment of receivables and to strengthen financial discipline at the enterprise.

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