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Article

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Modernisation of the simplified accounting system for small businesses in Ukraine: Theoretical concepts and practical needs

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Abstract. Accounting science is increasingly focused on large businesses that have the resources to innovate and implement, while small businesses need support, understanding and clear rules. It should be borne in mind that the accounting system for small businesses should be simplified and the budget for its implementation should be minimal. The aim of the study was to improve the simplified accounting system for small businesses by using mandatory standard accounting methods with a limited number of them, rather than developing separate accounting rules. The study was based on a survey of 200 small businesses and entrepreneurs, a comparative analysis of the accounting system of 60 small businesses, and the use of a systematic research method. The structure and components of the accounting system are analysed, and the components that need to be simplified for small businesses are identified. The accounting system at an enterprise is considered as an information system. Using the methodology for assessing the effectiveness of an information system, the quality of the simplified accounting system provided for by the current legislation was assessed. According to the results of the survey, it was found that in Ukraine simplified accounting is used only by entrepreneurs in their activities, but the level of satisfaction with it is low. Legal entities that practically do not use simplified accounting as defined by Ukrainian legislation are twice as satisfied with the accounting system. The study identified the stages of development of the simplified accounting system in Ukraine, highlighted the existing options for simplification and outlines the directions of development. A vision of simplification of the accounting system at small enterprises in terms of the technical component is proposed, which involves setting limits on the scope of use of existing elements of the accounting method: limiting the requirements for valuation, variability of documents. The practical significance of the results lies in the fact that the main scientific provisions can be used by: government agencies in developing a regulatory framework for improving the simplified accounting system, improving digital tools to simplify the administration of small businesses; business entities in organising the accounting process

Keywords: entrepreneur; assessment of the accounting system; basic accounting; reporting; stages of basic accounting

Introduction

Any science should serve the needs of society and respond to its demands. Accounting science, being socially significant, plays an important role in meeting information needs in different economic epochs and periods of development. The emergence of modern economic theories (sustainable development, institutionalism) leads

to the emergence of new indicators, reports, and calculations to explain them, which makes the accounting system overloaded, levelling an important rule that the costs of preparing information should not exceed the benefits of obtaining it. The cost factor is one of the most important when implementing in small businesses. This

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rule is formulated in the 1989 Framework for the Preparation and Presentation of Financial Statements, the so-called “Balance between Benefit and Cost” (Framework for the Preparation..., 1989). These benefits should not be hypothetical or probable in the future, but should be an actual result that can be measured and evaluated. With this approach, the implementation of accounting science will find its application in practice and the accounting system will not be overloaded with unnecessary information. The development of accounting rules for small businesses, standardisation and digitalisation of their requirements requires theoretical and methodological justification, which makes this study relevant.

As of 2024, there is a lack of research based on the study of practice at the level of small businesses, without which methodological generalisations are impossible. I. Zhurakovska *et al.* (2022), studying the topics of accounting articles, found that less than 1% of publications are devoted to small business. V. Onyshchenko *et al.* (2023) concluded that for future developments it is important to monitor changes in the accounting system from the point of view of practitioners, whose opinion is crucial at the micro level. D.R. Fordham & C.W. Hamilton (2019) proposed to take into account the level of automation of the accounting process as one of the factors of its organisation. F. Ibrahim *et al.* (2020) studied the level of automation of accounting in small enterprises and concluded that automation affects the methodology and organisation of accounting in small enterprises. The concept of a ‘simplified accounting system’ is widely used in practice to describe accounting processes in small enterprises, but no methodological justification for its use has yet been found. The systematic nature of accounting is indicated by studies by D. Nirosha (2020), who analysed accounting systems in terms of the financial reporting practices used by a company to prepare its annual report, understanding the accounting system as the practices used by a company to prepare its annual financial statements. It is this practice that should form the basis of further developments for small businesses. The peculiarities of accounting in small business were emphasised by V. Novikov (2024), who proposed a simplified structure of the accounting system in small business: accounting policy, accounting form and methods of accounting. A.V. Dovbush & H.I. Davydovska (2020) linked simplified accounting to the peculiarities of taxation of a certain category of small businesses in Ukraine. Y. Trush & N. Kudrenko (2021), analysing simplified accounting, noted that it is related only to income accounting.

According to the Official website of the State Statistics Service of Ukraine (2024), the share of small businesses in the total production in Ukraine in 2012-2021 ranged from 19 to 30% (excluding individual entrepreneurs), the share of taxes paid by small businesses was over 25% and continues to grow (Tax map of Ukraine, 2024). At the same time, accounting science is increasingly focused on large businesses that have

sufficient resources to innovate, while small businesses need support, clear regulation, and clear rules.

A step towards meeting the demands of small businesses was the signing of Order of the Cabinet of Ministers of Ukraine No. 821-p (2024). The first strategic goal of this document was to restore and facilitate the process of doing business, which includes the creation of a favourable regulatory environment and deregulation. This operational goal is to simplify the administration of the tax burden and related reporting, in particular in terms of reducing differences in tax administration under different taxation systems; to regulate the activities (de-shadowing) of self-employed persons in terms of simplifying and automating accounting, and to introduce a favourable tax regime. The strategy for sustainable development of small businesses envisages addressing the challenges of standardising and digitalising accounting documents and conducting annual studies of time spent on accounting and reporting. Standardisation of small business accounting requirements should be accompanied by simplification, which in turn will have a positive impact on the index of economic freedom and the average time spent on bureaucratic procedures, as defined by the strategy's implementation indicators. So far, small businesses have been subjected to accounting rules that are impractical or that were developed for large businesses, without a “golden mean”.

The purpose of the study was to substantiate a new approach to the simplified accounting system for small businesses, which does not provide for separate accounting rules, but rather the use of mandatory standard accounting methods with a limit on their number and variability. An example of this approach is the mandatory preparation of not all 200 types of primary documents, the form of which is approved by regulations, but 20, which are typical for most accounting systems.

Materials and Methods

The study was based on a survey of small businesses and entrepreneurs located in Volyn (108), Lviv (18), Zhytomyr (35) and Rivne (39) oblasts of Ukraine. The survey was conducted by questioning participants directly during trainings and seminars and by sending them questionnaires via e-mail. The survey group was selected by type of activity and number of employees, taking into account the structure of entrepreneurs by type of activity in Ukraine as a whole. This grouping allowed to cover all sectors of the economy and take into account the interests of small businesses.

The questionnaire contained 10 questions to assess the quality of the accounting system in accordance with the DeLone & McLean success model. This model was chosen because its empirical verification and validation was the basis of the studies by P.B. Seddon & M.-Y. Kiew (1994) and A. Rai *et al.* (2002) on assessing the quality of an accounting system. For example, P.B. Seddon & M.-Y. Kiew (1994) surveyed 104 users of an im-

plemented university accounting system and found significant correlations between 'system quality', 'user satisfaction', and 'information quality'. Scientists A. Rai *et al.* (2002) conducted a test of the suitability of the entire D&M IS success model based on the responses of 274 users to the information system. The research of W.H. DeLone & E.R. Mclean (2003) confirmed that this model does not lose its relevance and is used as the basis for many studies. The survey on which the study is based was conducted in 2023-2024. A questionnaire with 10 short-answer questions was used. The following questions were offered for evaluation: 1) main type of activity;

2) number of employees; 3) whether you use a simplified accounting system; 4) quality of information provided by the accounting system; 5) whether the accounting system is technically supported (software) (quality of the system at the technical level); 6) whether the data in the accounting system is understandable (quality of the system at the semantic level); 7) whether the quality of public services in establishing accounting requirements is satisfactory; 8) whether you want to change the accounting system; 9) how satisfied you are with the accounting system; 10) whether the accounting system provides you with quality additional business benefits (Table 1).

Table 1. Small business survey questionnaire to assess the accounting system

Indicator	Type of response	Number of responses received
Main type of activity	Text field	228
Number of employees employed	Number	228
Whether you use a simplified accounting system	short answer 'yes' or 'no'	228
Quality of information provided by the accounting system	rating from 0 to 5, where 0 is very bad, 5 is very good	228
Whether the accounting system is technically supported (software)	rating from 0 to 5, where 0 is very bad, 5 is very good	228
Whether the data in the accounting system is clear	rating from 0 to 5, where 0 is very bad, 5 is very good	228
Whether the quality of public services in terms of accounting requirements is satisfactory	rating from 0 to 5, where 0 is very bad, 5 is very good	228
Do you want to change the accounting system	rating from 0 to 5, where 0 is I want to change, 5 is I do not want to change	135
How satisfied are you with the accounting system	rating from 0 to 5, where 0 is very bad, 5 is very good	228
Does the accounting system provide you with any additional business benefits	rating from 0 to 5, where 0 is very bad, 5 is very good	228

Source: developed by the author

The results of the questionnaire were grouped and used to identify the key areas of accounting reform and to develop a model of its modernisation for small businesses. The method of analysis was used to assess the accounting system used by 60 small businesses, which were selected at random. The structure of the accounting system and its automation were studied, which allowed using these results to form a picture of the general practice of the accounting system used in small businesses.

The study used a systematic method to study the accounting system in small enterprises with a focus on eight aspects of its application. The system-element and system-structural aspects were used to identify the components of the accounting system. In addition, the method of systematisation and analogy was used in forming the structure of the accounting system based on the results of the analysis of the works of scientists. This made it possible to identify the components of the accounting system that need to be simplified for small enterprises. The system-functional and system-target aspects allowed to check the functions and tasks of the simplified accounting system. The system-resource aspect was used to identify the resources required for the function-

ing of the accounting system. The system-communication aspect was used to identify external relations of the accounting system with the environment. The system-historical aspect was used to substantiate the period of emergence of simplified accounting in Ukraine, which allowed to compare it with historical events and substantiate possible development prospects. The system-integration aspect of the system method was used to determine the set of qualitative properties of the system. The accounting system at an enterprise is considered as an information system. According to the research of Z.-M.V. Zadorozhnyi *et al.* (2020), it includes all the main components of the information system: information (accounting); organisational units (accounting structure and personnel performing accounting procedures); functional components (accounting procedures). The DeLone & McLean success model was used to distinguish the qualitative characteristics of the information system of accounting from the existing methods of efficiency assessment. Using the methodology for assessing the effectiveness of an information system based on the "success model", the quality of the simplified accounting system provided for by the current legislation was assessed.

The study was conducted in compliance with the ethical standards specified in The Declaration of Helsinki (2013).

Results and Discussion

Each business entity is required to keep records of its activities, which allowed for a sufficient level of sampling of the survey by type of activity. During the study, more than 220 questionnaires were distributed, and 200 were used to ensure that the structure of the respondents

corresponded to the structure of enterprises by type of activity in Ukraine in 2023. However, due to the peculiarities of obtaining information during the organisation of training for small businesses, the majority of respondents were representatives of microbusinesses with up to 5 employees. This also suggests that there is an increased demand for training events for small businesses in this segment. The structure of the surveyed small business representatives is shown in Table 2.

Table 2. Structure of surveyed Ukrainian entrepreneurs in terms of the accounting system used

Section classification of economic activities	Name	Structure of entrepreneurs by type of activity, %		Number of respondents to the survey by number of employees, people		
		In Ukraine in 2023, according to the State Statistics Committee	Respondents to the survey	1-5	5-10	More than 10
A	Agriculture, forestry and fisheries	1.39	3.81	4		
B	Mining and quarrying	0.00		-	-	-
C	Processing industry	4.35		-		9
D	Supply of electricity, gas, steam and air conditioning	0.01				
E	Water supply; sewerage, waste management	0.13		-		
F	Construction	1.57	2.86	3		
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	40.38	35.24	37	27	44
H	Transport, warehousing, postal and courier activities	5.10	0.00		3	12
I	Temporary accommodation and catering	3.60	9.52	10		
J	Information and telecommunications	19.32	18.10	19		
K	Financial and insurance activities	0.41	0.95	1		
L	Real estate transactions	3.58	3.81	4		
M	Professional, scientific and technical activities	8.00	10.48	11		
N	Activities in the field of administrative and support services	2.23	0.95	1		
O	Public administration and defence; compulsory social insurance	1.06		-		
P	Education	1.78	2.86	3		
Q	Health care and social assistance	0.82	2.86	3		
R	Arts, sports, entertainment and recreation	6.27	5.71	6		
S	Provision of other services	1.39	2.86	3		
T	Activities of households	0.00	0.00			
U	Activities of extraterritorial organisations and bodies	4.35	0.00			
	Total			105	30	65

Source: prepared by the author, taking into account the structure of small businesses by type of activity in 2023 according to the Official website of State Statistics Service of Ukraine (2024)

The concept of 'system' best explains the presence of a large number of components and links between them, when analysing the organisation of accounting at enterprises. The systematic nature of accounting is indicated by the studies of I. Jindrichovska & D. Kubickova (2013) and J. Beke (2013), who considered different classifications of accounting systems. The use of a systematic approach to the study of accounting involved the application of eight aspects of the method. The system-element aspect implied the allocation of its key

elements in the accounting system, input (resources), output (goal), and the links between them and the external environment. The 'classical' structure of the accounting system included three levels: methodological or basic, where the methodology and accounting rules are formed; technical is a direct recording of business facts using a special methodology; organisational level is an interaction of users in decision-making. Ukrainian scientists standardise the structure, which is also reflected in the legislation, and they have supplemented

the understanding of the structure of the accounting system, and the authors have also proposed an institutional approach. In her article, V.M. Metelytsia (2012) confirmed the scientific nature of the institutional theory of accounting. The researcher also noted that the clarification of the subject of accounting allowed to focus on the importance of professional judgement for the improvement of the accounting profession. The studies of H.H. Kireitsev (2007) and V.M. Zhuk (2015) confirmed that accounting is one of the social institutions according to the institutional theory. Accounting is influenced by both formal and informal institutions, changing the vector of research to different objects of

accounting, for example, intellectual, human, social, and natural capital. However, in the practice of small business accounting, which forms its own informal rules of documentation, valuation, and delegation of accounting functions, accounting innovations are practically absent.

The research results show that such a structure reflects the constant variability of its components within each business entity and can be used as a basis for analysis (Fig. 1). The structure is supplemented by a certain circulation of requests and information, which emphasises the ability of the system to improve itself, provided that such interrelationships are in place in practice.

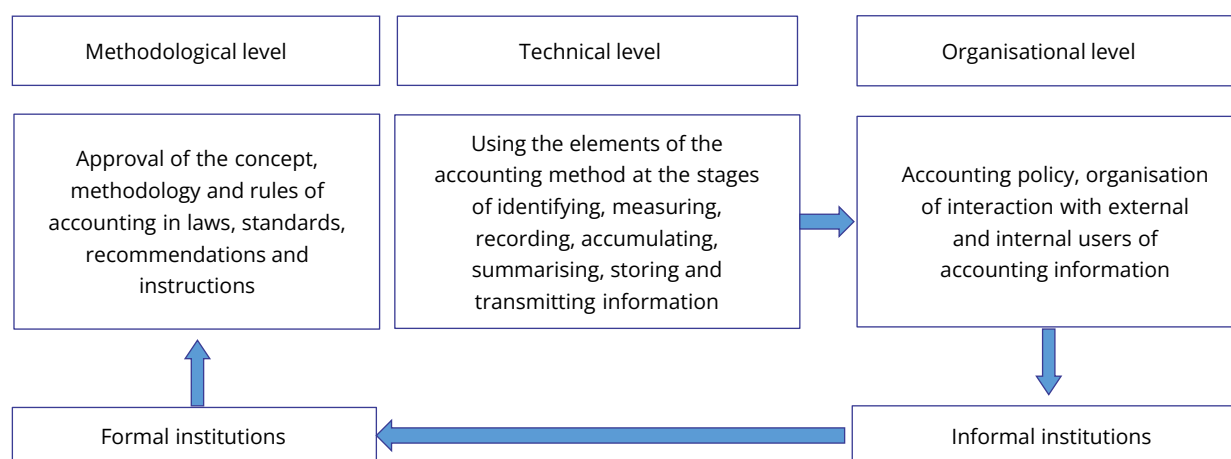


Figure 1. Structure of the accounting system

Source: developed by the author based on V.M. Zhuk (2015), I.M. Burdenko & A.S. Korol (2021)

The systemic and structural aspect involved establishing internal links between the components of the dependencies that determine the internal organisation. Figure 1 showed the information flow, which begins with the initiation of changes in the accounting system at the request of informal institutions, which are implemented in changes in legislation (formal institutions). To implement the innovations, changes are made to the technical level (accounts, documents, valuation and disclosure of reporting items), and then this information is provided to all users, not just those, whose requests for changes to the formal component were made.

The modern accounting system imposes rules for generating information at the request of more influential informal institutions, which in the 21st century represent global capital markets. Most of this information may not be relevant to users at the local level. This is one of the explanations for the predominant role of management accounting in responding to the needs of small business owners.

The system-functional and system-objective aspects of the method highlight the functions and objectives of the system. Therefore, the main goal is and remains to meet the information needs of users, i.e. to generate information necessary for making management deci-

sions. This goal has led to the formation of a number of accounting system tasks, the number of which is only increasing. This is confirmed by the emergence of new accounting objects (intellectual capital, natural capital, social capital in all their diversities). For small businesses, the main task assigned to the accounting system is to prepare information for government agencies. Information requests of owners are often not fully satisfied, as the accounting system is set up for another user, the regulatory authorities.

The analysis of the accounting system according to the system-resource aspect most of all indicates the reasons for its constant change and variability in practice in small business. After all, virtually the only resource required for the system to function, apart from its methodological level, is the financing of business entities. The organisation and maintenance of the accounting system is one of the cost items that is a key factor in choosing the option of its organisation.

Based on the results of the direct analysis of the accounting system at the studied small enterprises, a typical accounting system for small businesses that are not participants in the global capital market and whose information is generated exclusively for regulatory authorities and owners has been modelled (Fig. 2).

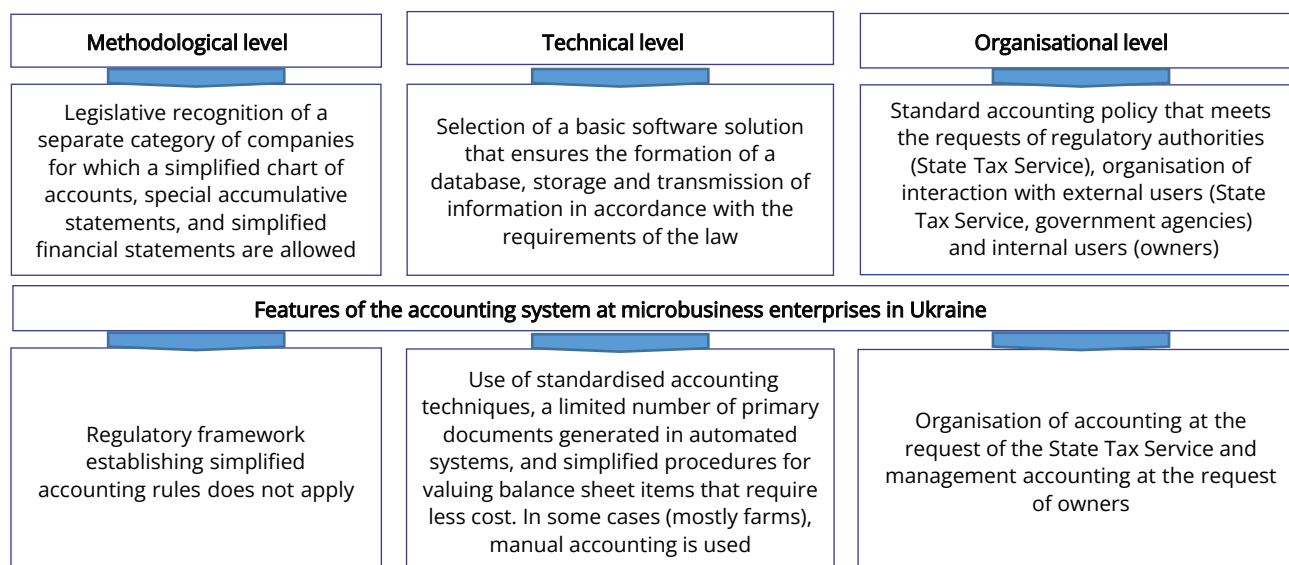


Figure 2. Accounting system for micro business enterprises

Source: developed by the author

The key factor influencing the formation of an accounting system is the budget for its organisation and information requests of users. The system-integration aspect of the accounting system analysis from the perspective of the system approach involves identifying its qualitative properties that determine its integrity. An accounting system has all the qualitative properties of a system, such as the system's usability, functionality, reliability, flexibility, and data quality. The information summarised in accounting must be clear and understandable, relevant, timely, reliable, and comparable in accordance with the Framework for the Preparation and Presentation of Financial Statements (1989) and Order of the Ministry of Finance of Ukraine No. 73 (2013). An accounting system is primarily an information system, so the DeLone & McLean success model was used to identify its quality characteristics. It provides for measuring the quality of the system by 'technical success' and

'semantic success'. The technical level of communication is the accuracy and efficiency of the communication system that produces information. The semantic level is the success of the information in conveying the intended meaning. The effectiveness level is the impact of information on the recipient. To assess the quality of the accounting system, the survey data were used (Table 3). The survey showed that simplified accounting is used only by entrepreneurs in their business activities, but the level of satisfaction with it is extremely low, as regulatory authorities request data that is not supposed to be summarised in such accounting, and the owners do not demand such accounting data. Thus, time spent on its maintenance is considered unproductive. Legal entities that practically do not use simplified accounting as defined by Ukrainian law are twice as satisfied with the accounting system, but the level of availability of specialised software is also higher.

Table 3. Results of assessing the quality of the accounting system at small businesses

Indicator	Answers	
	Legal entities	Sole tradership
Number of respondents	68	132
Number of employees hired	Number	
Whether you use a simplified accounting system	Yes is 4, no is 64	Yes is 129, no is 0
Quality of information provided by the accounting system, average value	2.8	1.3
Whether the accounting system is technically supported (software)	4.7	1.9
Is the data in the accounting system clear, average value	2.4	0.5
Whether the quality of public services in terms of establishing accounting requirements is satisfactory, average	1.8	0.9
Would you like to change the metering system, average	0.5	0.8
How satisfied are you with the accounting system, average	2.5	1.1
Does the accounting system provide you with any additional business benefits, average	0.1	0.5

Source: developed by the author

The empirical studies conducted to analyse the quality of the simplified accounting system using the DeLone & McLean success model indicators showed that the existing simplified system for small businesses is ineffective. The resources spent on its development and implementation have not yielded results. In the 21st century, there have been significant changes in society and the business environment, in the pressure on business entities and in the requirements of owners, managers, banks and other stakeholders to provide adequate information. O.J. Kolawole *et al.* (2024) argued that there is a large superiority complex between academic accountants and practitioners. Practicing accountants are believed to be more familiar with accounting practice than academic accountants. According to A.O. Unegbu (2014), this led to the fact that the two groups, which should work together to develop best accounting practices, do not have common goals and a common focus. Good accounting is an important element of building trust in companies and their business reputation. For small businesses, which are obliged to generate the same amount of information (except for reporting) as large businesses. This information is not systematised in reporting and is not needed by the owners, but is required by numerous regulations that large, medium and small businesses are obliged to comply with.

The analysis of the accounting system from the point of view of the system-communication aspect allows to identify its interconnection with formal and informal institutions and communication between them. The basis of formal institutions is regulatory and legal support. Research suggests that communication links

between business and government agencies are being established. This is confirmed by the fact that the state strategy includes provisions on reorganising accounting for small businesses with a focus on standardising accounting documents. However, it should be emphasised that the interconnections of the simplified accounting system are smaller compared to large enterprises: fewer requests from owners, simpler reporting. Accordingly, studying these requests and taking them into account allows implementing the directions of simplifying the accounting system in terms of communications. For large enterprises, the simplification of communications, in particular during audits, is achieved through the introduction of a standard audit file (SAF-T UA). Accordingly, it is expected that this information should satisfy all requests from regulatory authorities. Moreover, this file should be generated automatically. For small businesses, such a system is burdensome in terms of resources, but the establishment of certain rules for information exchange is important for small businesses as well.

From the perspective of the systemic-historical aspect of the systemic method, the study shows that the simplified accounting system is closely linked to changes in legislation that provided for special simplified accounting rules for small businesses. The impetus for such changes was the recognition of the role of small business in Ukraine's economic development at the legislative level. Law of Ukraine No. 4618-VI (2012) can be considered the decisive one. The stages of development of the simplified accounting system for small businesses in Ukraine are shown in Figure 3.

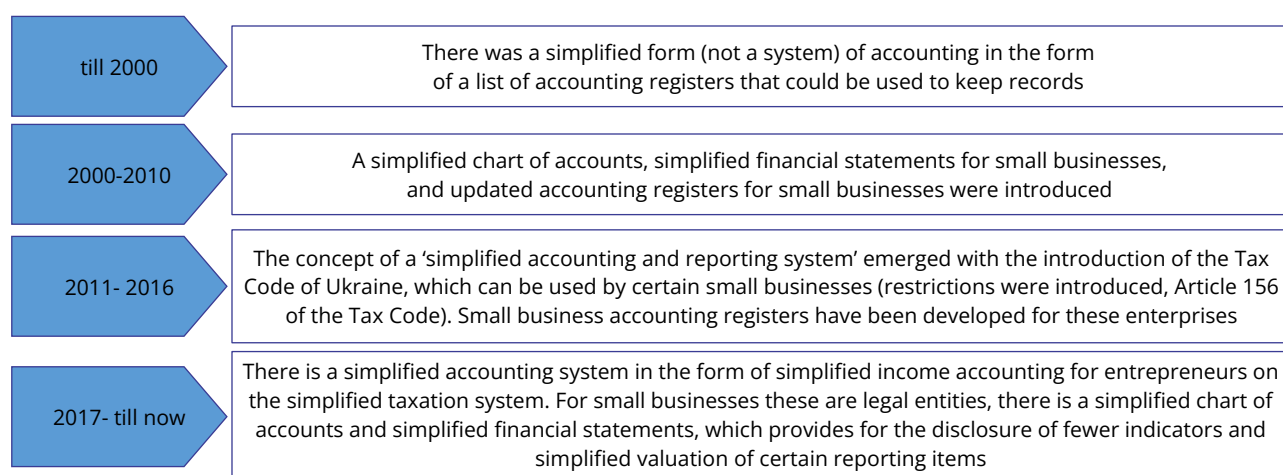


Figure 3. Stages of development of the simplified accounting system for small businesses in Ukraine

Source: developed by the author

An analysis of the stages of development of a simplified accounting system for small businesses showed that until 2010, it was believed that small businesses did not use accounting automation. No accounting automation solution was based on registers designed for

small businesses, as they duplicated the usual information on accounts.

With the adoption of the Tax Code of Ukraine No. 2755-VI (2010), the concept of a simplified accounting system was introduced at the legislative level, but

its application is possible only for a certain category of small businesses with reference to preferential taxation, which ended in 2016. As of 2024, there are no simplified accounting rules for small businesses that are legal entities, except for a simplified chart of accounts and simplified financial statements. The “simplified accounting system” declared at the legislative level applies only to entrepreneurs.

The way out of this situation may be to simplify the accounting requirements for small businesses, which all enterprises with limited accounting staff will be able to

meet. However, it is important to define what exactly this simplification means. There are at least three options for such ‘simplification’: 1) simplification in terms of application of method elements (e.g., no double entry); 2) simplification in terms of limiting the application of certain provisions or parts of regulations (e.g., NUAS 25); 3) simplification by developing a separate methodology. The most optimal way is the second option, which is partially implemented in the simplified financial statements. The simplification of the technical component of the accounting system is shown in Table 4.

Table 4. Areas of the simplified accounting system for legal entities (at the technical level)

Elements of an accounting method	Simplified accounting and reporting system for legal entities, as provided by the current legislation as of 2024	Proposals for a simplified accounting system for legal entities (at the technical level)
Documentation	Documentation without features	Establishment of a list of mandatory documents
Evaluation	Simplified valuation of non-current assets, receivables and liabilities in terms of collateral	Simplified valuation of non-current assets, inventories, receivables and liabilities, including discounting (except for financial institutions)
Double entry	Ability to apply double entry using special cumulative registers	Double-entry accounting without peculiarities due to the prevalence of automated accounting
Accounting accounts	Simplified chart of accounts	Standard chart of accounts due to the prevalence of automated accounting
Calculation	Calculation without features	Costing without specifics
Balance sheet and reporting	Simplified financial statements	Simplified financial statements
Inventory	Inventory without features	Simplified requirements for the formation of inventory commissions

Source: developed by the author

The approach to simplifying accounting by limiting the scope of transactions is a common practice and does not require the development of a separate methodology. The experience of restricting certain volumes of work for small businesses is widespread in European countries. For example, simplified accounting for car expenses (Poland) and delivery costs (Italy). Most of the simplifications involve alignment with tax legislation. As L.M. Kindratska (2017) noted, “such an accounting orientation should lead to a “cessation” of the process of putting forward unsystematic ideas for radical accounting updates. It is important to prevent a kind of crisis in the transformation of accounting due to the incompetence of transformers”.

The peculiarity of the simplified accounting system is that the only users of information are owners and regulatory authorities. The end product of the accounting system is the information provided for these users. The systematic approach to the study of accounting in small enterprises has confirmed that standard accounting methods are used in practice. Therefore, the proposed approach, using limitations in the scope of work, taking into account the limited range of communication links, will allow the use of standard software solutions, the introduction of digitalisation of accounting, without the development of separate accounting rules. A high-quality accounting system under the conditions of simplification must meet all the requirements for information

systems. In particular, it should meet the system’s qualitative indicators (adaptability, accessibility), information quality indicators (completeness, ease of understanding, relevance) and should provide benefits from its implementation (cost savings, time savings).

Conclusions

As a result of the study, the properties and components of the accounting system were identified, which were simplified in practice due to various circumstances. Accordingly, this study has begun the process of analysing the current accounting system and the possibilities of simplifying it without losing quality indicators.

The study identified the peculiarities of the accounting system for small businesses. These features relate not to the structure but to the size of the components and the number of communication links between them. The components of the accounting system change over time and their interaction depends on the size of the business entity.

The survey conducted in the study found that the existing simplified accounting system does not satisfy the main users, who are entrepreneurs, in terms of information. The vast majority of respondents wanted changes in the accounting system, clearer rules, taking into account the minimum costs of their implementation in practice. It has been established that as of 2024, at

the legislative level, simplified accounting is provided for entrepreneurs in the form of simplified income accounting. For legal entities, the simplification applies only to the use of accounts and simplified financial statements with certain valuation restrictions. Therefore, the current legislation allows regulatory authorities to demand the same amount of information from small businesses as from large enterprises.

Also were identified four historical stages of accounting simplification for small businesses in Ukraine. The simplified form of accounting in the form of accounting registers existed from 1996 to 2010, which was replaced by a simplified accounting system for a certain category of small businesses. For legal entities, the simplified accounting system was temporary.

The study suggested simplifying one of the components of the accounting system (technical). A similar analysis for simplification will be conducted for the methodological and organisational components in the future. In terms of simplifying accounting, the European

experience is important, but not advanced. In Ukraine, there is excessive over-regulation of documents, but also a higher speed of innovation through digitalisation. Ukraine is ahead of European countries in the digitalisation of services for small businesses, which can be used as one of the ways to implement the developed concept of a simplified accounting system in symbiosis with tax legislation.

In addition to the technical component, the methodological level (in terms of regulatory and legal support) and the organisational level (allocation of information requests) should also be simplified, which will allow future research to present a comprehensive model of a simplified accounting system for small businesses.

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None.

Conflict of Interest

None.

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Модернізація спрощеної системи обліку для малого бізнесу в Україні: теоретичні концепції та практичні запити

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Анотація. Облікова наука все більше орієнтується на великий бізнес, який має ресурси для нововведень і впроваджень, тоді як малий бізнес потребує підтримки, розуміння і встановлення чітких правил. Варто враховувати, що система обліку на малих підприємствах має бути спрощеною, а бюджет витрат на її впровадження мінімальним. Метою дослідження було вдосконалення спрощеної системи обліку для малого бізнесу шляхом використання обов'язкових стандартних методик обліку з обмеженням їх кількості, а не розробки окремих правил обліку. Дослідження ґрунтувалося на матеріалах опитування 200 підприємств та підприємців, які належать до малого бізнесу, порівняльного аналізу системи обліку 60 підприємств малого бізнесу, використанні системного методу дослідження. Проаналізовано структуру та складові системи обліку, виділено складові, які потребують спрощення для малих підприємств. Систему бухгалтерського обліку на підприємстві розглянуто як інформаційну систему. Використовуючи методику оцінки ефективності інформаційної системи, проведено оцінку якості спрощеної системи обліку, яка передбачена чинним законодавством. За результатами опитування встановлено, що в Україні спрощений облік використовується тільки підприємцями у своїй діяльності, але рівень задоволеності ним низький. У юридичних осіб, які практично не використовують спрощений облік в розумінні законодавства України, задоволеність системою обліку більша в два рази. В дослідженні виділено етапи розвитку спрощеної системи обліку в Україні, виділено наявні варіанти спрощення та окреслено напрямки розвитку. Запропоновано бачення щодо спрощення системи обліку на малих підприємствах в частині технічної складової, що передбачає встановлення обмежень щодо обсягів використання наявних елементів методу бухгалтерського обліку: обмеження вимог до оцінки, варіативності документів. Практичне значення результатів полягає в тому, що основні наукові положення можуть бути використані: державними органами – під час розробки нормативної бази щодо вдосконалення спрощеної системи бухгалтерського обліку, вдосконалення цифрових інструментів для спрощення адміністрування малого бізнесу; суб'єктами господарювання – під час організації облікового процесу

Ключові слова: підприємець; оцінка системи обліку; спрощений бухгалтерський облік; звітність; етапи спрощеного обліку