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**ANALYSIS AND EVALUATION OF THE ACCOUNTING POLICY PACKAGE USING
STATISTICAL METHODS AND PROCEDURES**

Scientific specialty: 522.02 ACCOUNTING; AUDIT; ECONOMIC ANALYSIS

Summary of the PhD thesis in Economics

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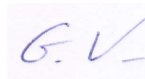
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CONCEPTUAL RESEARCH GUIDELINES

Actuality and importance of the research theme. The provisions of the applicable financial reporting framework determine the form and content of financial statements, which usually include general principles that can serve as a basis for developing and applying accounting policies consistent with the concepts underlying the provisions of the reporting framework. Accounting policies are presented according to IAS 8 "Accounting policies, changes in accounting estimates and errors", and in the Republic of Moldova according to SNC "Accounting policies, changes in accounting estimates, errors and subsequent events". These provisions contain the core of the criteria for selecting and modifying the accounting methodology and the treatment of accounting information in order to increase the relevance and reliability of the financial statements reported periodically by entities, including ensuring the comparability of accounting information with that presented by similar entities.

At present, the issues of correcting accounting errors in relation to vulnerabilities that are identified base on events after the reporting date are not sufficiently and comprehensively investigated in the literature. In this context, the present work aims at a broad theoretical and applied research on the current problems concerning the correction of accounting errors that are identified base on events after the reporting date through the development of an econometric model in which the correction procedures are combined in such a way that a predictable picture of the appropriate accounting treatment in relation to the identified vulnerabilities can be built, so as to allow the correct use of accounting policies, the identification of vulnerabilities and the selection of items on the basis of which the econometric modelling will be performed.

The importance and topicality of scientific research in this field are conditioned by the lack of reliable accounting policies, which are a strong prerequisite for the efficiency of the entities' activity, including by minimizing the risks of fraud and error, as well as the lack of an adequate tool for the establishment of the Transfer Pricing File, which leads to a tax problem based on two impact components, on the one hand the consumption of human resources for the analysis/verification of the Transfer Pricing File, and on the other hand the number of disputes which affects the consumption of time per procedure, decreases the operational efficiency of the tool and increases the risk of fraud and error. These issues lead to shortcomings in assessing and optimising the entity's performance, monitoring risks and impacting management strategies.

The circumstances set out above confirm the topicality of the topic under investigation and make it necessary to examine the complex issues related to the analysis and evaluation of accounting policies using statistical methods and procedures and to refine them in line with the risks induced by vulnerabilities based on the finding of accounting errors.

The present thesis, under a complex aspect, addresses the theoretical and applied problems of econometric modelling based on the realities of the current methodological framework and on the realities of knowledge and effective use of the accounting policy package based on a questionnaire-based study, which allows assessing the applicative compliance of accounting policies to the needs of entities in the Republic of Moldova and Romania, are addressed in a complex way.

Description of the situation in the field and identification of research problems. The problems of improving accounting policies, under various aspects, are found in the research works of some economist-scientists, such as from the R.M.: Bădicu G., Cojocaru V., Grigori L., Lazari L., Nedeřița A., Mihaila S., Ţurcanu V., from Romania: Bălăşoiu R., Bunea Ş., Celestin, C., Feleaga N., Malciu L., Petre G., Grosu V., from UK: Advani A., Malde B., Florou A., from Spain: Anzuini A., Tommasino P., from Italia; Rossi, L., Marabel-Romo, J., from South Korea: Guiral, A., Moon, D., from Columbia: Sanguinetti, P., Berniell, L., Álvarez, F., from Poland: Białek-Jaworska A., from S.U.A.: Donker H., Karahan G., Flaaen A., Zakolyukina A. A., Yan, X., Jones, etc.

The contribution of these scholars is significant, but their work does not deal exhaustively and does not reveal, in a complex way, the problems related to the analysis and evaluation of accounting policies through statistical methods and procedures, in order to improve them in accordance with the risks induced by vulnerabilities based on the existence of accounting errors, which highlights the existence of reserves for improvement. In this area, issues related to the assessment of the applicability of accounting policies to the needs of entities in the R.M. and Romania are not sufficiently addressed and resolved. Missing are investigations into procedures for correcting accounting errors and subsequently mitigating the risks induced by related vulnerabilities, setting up the Transfer Pricing Register and optimising the

process of making the Transfer Pricing Register based on accounting policies, streamlining and adapting to the needs and legislative requirements for transparency and accurate reporting of transactions, increasing the efficient optimisation of the Transfer Pricing Register so as to limit the impact of the two consumption components at the verification stage.

The nominated issues are to be addressed in such a way as to provide users with qualitative, accurate and timely information in the decision-making process. The scientific approach is based on information from national and international literature and specialized practice, and a large number of representative bibliographical sources were analyzed for the thesis: reference books in the field, articles and studies published in specialized journals and volumes of scientific conferences, specific legislative regulations, specialized dictionaries, as well as various electronic resources. In this context, the general approach to the theoretical problems of accounting policies, the insufficient research related to the analysis and evaluation of the accounting policy package using statistical methods and procedures and the need for refinement determined the choice of this topic and conditioned the purpose and tasks of the paper.

Important scientific problems solved in the thesis consists in the scientific, methodological and applicative approach of econometric methods for the efficiency of the accounting policy package, which adequately contributes to increase its quality and effectiveness, in order to monitor risks, implement managerial strategies and increase the performance of the entity.

The aim of the research is to identify opportunities to increase the quality and effectiveness of the accounting policy package for entities through theoretical and applied econometric modelling and to determine the impact on risks, management strategies and entity performance.

The premises of the research are based on the **research objectives** that are conditioned by the achievement of the stated purpose:

- ✓ systematising and analysing approaches to the concept of accounting policies and arguing the fundamental ones;
- ✓ deepening and theoretical development of the notion of accounting policy package;
- ✓ identifying the main accounting error-generating situations that required recourse to the accounting policy package and monitor its traceability by assessing application compliance using the questionnaire applied;
- ✓ analysis the position of reporting entities on the use of the accounting policy suite based on the SNC methodological framework, IFRS, but also some particular issues identified in the literature;
- ✓ building a financial-accounting database provided by mandatory reporting, but also from derived accounting information (indicators and ratios), in order to conceptualise, test and validate an econometric model for analysing accounting error correction procedures, identified base on events after the reporting date through an implementation algorithm;
- ✓ identifying the need for adaptive flexibility of the Transfer Pricing File according to the accounting policies related to assets and liabilities under the SNC, IAS/IFRS, the requirements set out in the OECD guidelines for multinational enterprises or in other normative acts, correlated with the results obtained in studies relevant to the topic under analysis;
- ✓ creating a traceability system on the implementation of SNC, IFRS that ensures compliance with the global requirements of financial security, fiscal transparency and accounting procedural ethics;
- ✓ developing a statistical model to assess risk markers impacting the resilience of financial performance;
- ✓ developing differentiated profiles from a financial-accounting perspective, by disseminating the results of the acid test for assessing risk markers (general profile model for non-affiliated entities (MPGEN) and the particular profile model for affiliated entities (MPPEA).

Research hypotheses. The achievement of the above-mentioned objectives is based on the need to increase the quality of the accounting policy package through econometric modeling can contribute in an appropriate manner to the increase of the quality of the accounting policy package, monitoring risks and impacting managerial strategies, especially if it aims at preventing the occurrence of fraud and error risk, financial stability of the entity and sustainable development, in the context of a number of entities that for various reasons do not audit financial statements.

Research methodology. The scientific research is based on interdisciplinary components that combine the standard notions of the accounting treatment included in the accounting policy package, with the statistical analyzes of the degree of exposure to risk of the reporting entities, prospective based on the questionnaire technique and econometric methods focused on the modeling of vulnerability limits. In carrying out the research, the author used both quantitative and qualitative, deductive and inductive methods, also the methods of analysis and synthesis were used. At the same time, the author frequently used the comparative method, which allowed establishing correspondences and differences between various regulations, between national and international practice related to the researched field. The result of the research is the creation of useful tools for entities that give effects up to the level of managerial decision, allow the operationalization of the accounting policy package through techniques and statistical procedures of econometric modeling - regression models, the method of least squares and the method of least squares in two phases, including by analyzing the procedures for correcting accounting errors and, based on this, assessing the need for prevention in relation to the risk of fraud and error.

The novelty and scientific originality of the obtained results lies in the substantiation of econometric and theoretical models for analysing the procedures for correcting accounting errors identified base on events after the reporting date and concern the following innovative elements:

- ✓ deepening and theoretical development of the concept of the accounting policy package, dealing with the purpose of accounting policies, the composition of requirements, the criteria of applicability and the link with the entity's development strategy;
- ✓ building a database for econometric modelling and conceptualising the model for analysing the procedures for correcting accounting errors identified base on events after the reporting date;
- ✓ designing the theoretical financial stability model based on risk monitoring by improving the application of the accounting policy package;
- ✓ building the design of the accounting policy package to an area of high global concern against the background of efforts to secure financial transactions with related parties and the risk of fraud and error associated with transfer pricing;
- ✓ developing the theoretical model and carrying out its testing based on the adaptive flexibility of the Transfer Pricing File to methodological requirements through the accounting policy package.

The theoretical significance of the thesis lies in the following investigations:

- systematisation of the approaches related to the concept of accounting policies and the reasoning of the most fundamental ones;
- deepening and theoretical development of the concept of the accounting policy package, dealing with the purpose of accounting policies, the composition of requirements, the criteria of applicability and the link with the entity's development strategy;
- identifying the main themes regarding the traceability of accounting policies for inclusion in the structured questionnaire;
- creating the traceability of Accounting Standards regulations to the global requirements of financial security, fiscal transparency and accounting procedural ethics;
- assessing the compliance of the accounting policy package by studying the questionnaire responses;
- analysis of the main guidelines of the reporting entities on the use of the accounting policy suite and correlation of these guidelines of the methodological framework provided by the SNC, IFRS and with the aspects observed through the literature study;
- conceptualising an econometric model for analysing the procedures for correcting accounting errors identified base on events after the reporting date;
- evaluation of the model for practical implementation based on an implementation algorithm;
- identifying the need for adaptive flexibility of the Transfer Pricing File based on the literature review and the regulatory framework;
- identifying the main components of vulnerability affecting the credibility of the Transfer Pricing File;
- dissemination of research results.

The applicative value of the thesis is confirmed by:

- argue for a new approach to the accounting policy package using statistical methods and procedures;
- building a database for econometric modelling based on accounting information reported through financial statements but also on derived accounting information calculated through indicators and rates;

- conceptualising an econometric model for analysing the procedures for correcting accounting errors identified base on events after the reporting date;
- statistical testing of the model (correlation and statistical significance tests);
- evaluation of the model for practical implementation based on an implementation algorithm;
- matrix analysis of the drafting procedures in relation to the traceability achieved;
- the design of the theoretical financial stability model;
- piloting the model and its practical application;
- development of a statistical model quantifying the risks associated with the establishment of the Transfer Pricing File by chapters on the valuation of controlled profit, trading particularities, double taxation elements, information risk, related party transactions;
- the design of the accounting policy package at the global level in the context of efforts to secure financial transactions with related parties and the risk of fraud and error associated with transfer pricing;
- developing the theoretical model and carrying out its testing based on the adaptive flexibility of the Transfer Pricing File to methodological requirements through accounting policies.

The main scientific results submitted for consideration are to deepen and develop the notion of accounting policy package, to identify the main issues of traceability of accounting policies, to build a database for econometric modelling, to statistically test the model (correlation and statistical significance tests), to evaluate the model for practical implementation, to identify the need for adaptive flexibility of the Transfer Pricing File, to create the traceability of Accounting Standards regulations to global financial security requirements, fiscal transparency and accounting procedural ethics, identification of the main components of vulnerability affecting the credibility of the Transfer Pricing Register, quantification of the risks associated with the establishment of the Transfer Pricing Register, design of the accounting policy package in the area of greatest global interest, development of the theoretical model and its testing based on the adaptive flexibility of the Transfer Pricing Register to methodological requirements through the accounting policy package.

Implementation of scientific results. Some results of the research have been implemented in the accounting practice of Moldovan entities: Compania Intact Asigurări Generale S.A. Chişinău, ISP Inter S.R.L. Chişinău, and from Romania: Euro Info Expert Florea S.R.L. Galaţi, Lexexpert Audit S.R.L. Galaţi, RO. MAR Consulting & Services S.R.L., Suceava.

Approval of research results. The main results of the conducted research were presented and approved at 6 national and international scientific conferences and symposia. Research results have been recognized nationally and internationally by awarding published articles, diplomas and medals at the Creativity and Innovation Salons.

Publications on the thesis topic. The results of the scientific research are presented in 30 publications, of which: 2 collective specialist books in accredited publishing houses, one of which is published by Editura Economică, Bucharest and the other by LAP Lambert Academic Publishing; 8 articles in scientific journals in the Web of Science and SCOPUS databases in journals rated in quartiles 1, 2 and 3; 8 articles in scientific journals in other databases accepted by the ANACEC indexed by B.D.I. ; 3 publications in journals in the National Register of journals, indicating the category; 3 articles in the proceedings of conferences and other scientific events included in the Web of Science and SCOPUS, ISI Proceedings databases; 3 articles in the proceedings of conferences and other scientific events included in other databases accepted by ANACEC; 1 article in the proceedings of scientific events included in the Register of materials published on the basis of scientific events organised in the R.M.; 2 intellectual property objects (IPO) issued by AGEPI. The total volume of papers published on the thesis topic is 31,29 author sheets.

Volume and structure of the thesis. The thesis includes: annotation, introduction, three chapters, conclusions and recommendations, bibliography (160 titles), 14 appendices, 137 pages of basic text, 22 tables and 24 figures.

Keywords: accounting policy package, accounting policies, accounting principles, econometric modelling, compliance, (SNC) National Accounting Standards, (IFRS) International Financial Reporting Standards, effectiveness, accounting errors, transfer pricing, risk markers, theoretical financial stability model.

THESIS CONTENT

The **Introduction** argues the topicality and importance of the research in question, generalizes the degree of study of the topic addressed, defines the purpose, object and tasks of the research; formulates the research hypotheses corresponding to the objectives set; presents the methodology and research methods chosen; expresses the novelty and scientific originality of the results obtained that contribute to solving the important scientific problem; highlights the theoretical significance and applicative value of the thesis; summarizes the summary of the chapters of the thesis and information on the implementation of the scientific results. The presentation argues the need to assess the effectiveness of the accounting policy suite, to model the limits of vulnerability that can be improved by increasing the effectiveness of the use of the accounting policy suite, to analyse the procedures for correcting accounting errors identified base on events after the reporting date.

Chapter 1 "Theoretical and methodological foundations of accounting policies", highlights the theoretical aspects of accounting policies and the evolution of their use at national and international level. Accounting policies are the subject of much debate among professionals, practitioners and the management of reporting entities on the subject of ensuring the need for quality financial and accounting information, since every entity is obliged to develop, approve and apply its accounting policies which, on the one hand, must comply with accounting standards and, on the other hand, adequately reflect the particularities of its operations. Particular attention is paid to the appropriateness of using accounting principles and the rationale for the need to develop econometric models. A special place is given to the application of the accounting policy package during the economic downturn.

The critical analysis of the specialized literature and the accounting regulations allowed the finding that through the accounting policies both the legislation in the field of accounting and the national legislation in general must be respected, and the managers of the entities manage and verify at the same time the way economic transactions are carried out , establish the basis for determining the information necessary for shareholders to substantiate decisions. At the same time, for the staff with execution duties in the financial-accounting departments, the accounting policies represent the "internal legal framework" that must be strictly respected. Regarding the regulatory level of accounting policy requirements, we note a harmonization of national provisions with those of Directive 2013/34/EU, which structures in a fluid and coherent manner the scope of accounting procedures. A symbiosis between the accounting regulations of the Republic of Moldova and Romania through two levels of regulation is presented in figure 1.

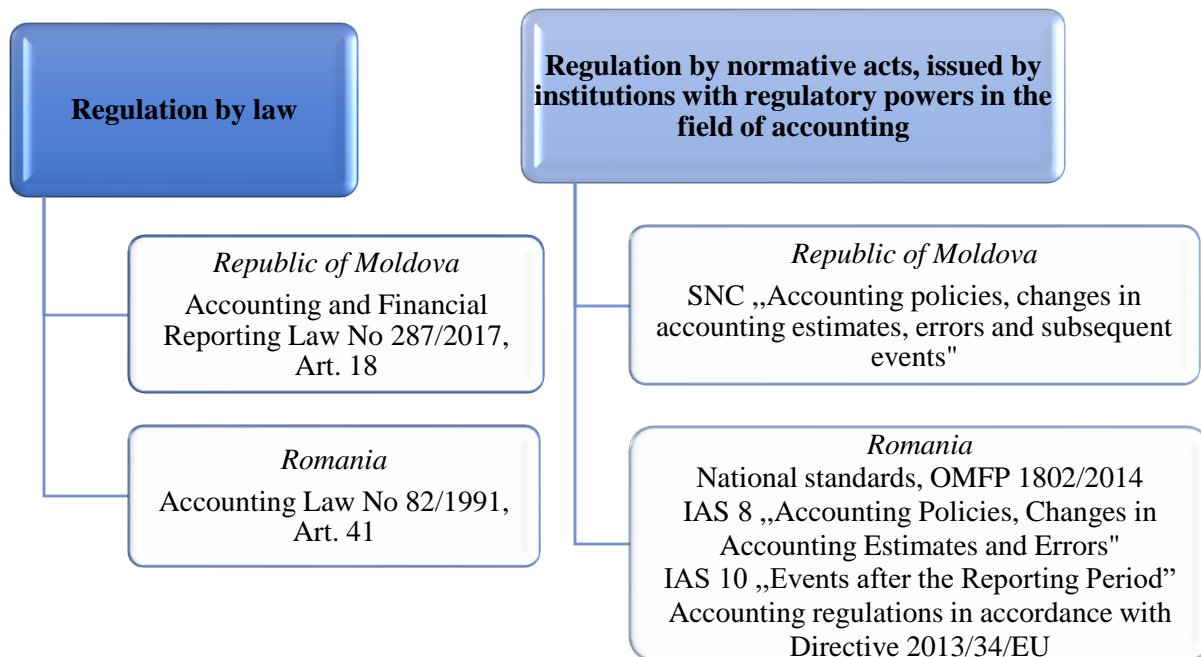


Fig. 1. Regulation level of requirements on the use of accounting policies

Source: elaborated by the author based on the sources indicated

Generalising the accounting provisions, the author has made a comparative feature of the normative acts related to accounting policies in the RM and, according to international provisions, since, according to Art. 5, para. 11 of the Law on Accounting and Financial Reporting, small, medium and large entities may keep accounts and prepare financial statements based on IFRS, Table 1.

Table 1. The significance of accounting policies through the lens of national and international regulations

Comparative aspect	Regulations from the Republic of Moldova	International regulations
<i>Normative act</i>	SNC „Accounting policies, changes in accounting estimates, errors and subsequent events” Methodological guide for the preparation of financial statements, MF Order no. 154 of 09.12.2020	IAS 8 „Accounting Policies, Changes in Accounting Estimates and Errors” IAS 10 „Events after the Reporting Period”
<i>Defining accounting policies</i>	Accounting policies are the specific principles, bases, conventions, rules and practices applied by an entity in keeping its accounts and preparing its financial statements (point 4)	Accounting policies are the specific principles, bases, conventions, rules and practices applied by an entity in the preparation and presentation of financial statements (paragraph 5, IAS 8)
<i>Who makes accounting policies</i>	Person responsible for accounting and financial reporting (point 5)	Management (paragraph 10, IAS 8)
<i>Selection of accounting policies</i>	It is selected by the entity on the basis of the normative accounting regulatory system that provides for different alternatives for recognising, measuring and accounting for accounting items (point 7)	IFRSs are accompanied by guidance to assist entities in applying their provisions. The guidance, which is an integral part of IFRSs, is mandatory. The guidance, which is not part of IFRSs, does not contain requirements for financial statements (paragraph 9, IAS 8).
<i>Requirements for the selection and application of accounting policies</i>	Compliance with the general principles and qualitative characteristics of the information in the financial statements required by the Accounting and Financial Reporting Act (point 10)	In the absence of an IFRS that applies specifically to a transaction, other event or condition, management must exercise professional judgement in developing and applying an accounting policy (paragraph 10, IAS 8)
<i>Consistency of accounting policies</i>	Accounting policies should be selected and applied consistently for similar economic events during the reporting period as well as from one reporting period to another (point 12)	An entity shall select and apply its accounting policies consistently for similar transactions, other events and conditions, unless an IFRS specifically requires or permits the classification of items for which different policies would be appropriate. If an IFRS requires or permits such classification, an appropriate accounting policy shall be selected and applied consistently to each category (paragraph 13, IAS 8)

Source: developed by the author based on accounting regulations

From the information presented in the table, we deduce that the definition of the subject under examination is basically the same in both the SNC and IAS 8, only the purpose of the accounting policies is slightly different. In the case of SNCs, the policies are intended for bookkeeping and the preparation of financial statements, and in the case of international provisions, only for the preparation of financial statements. Therefore, the definition of accounting policies in the national regulatory framework amply reveals their purpose.

Following the analysis of the opinions and approaches concerning the delimitation of the notion of accounting policies and the reasoning that for different accounting items its individual accounting policy applies, the author proposes to define the totality of accounting policies as a package of accounting policies. Thus, *the accounting policy package is the set of accounting policies, which promote the governance of the entity's accounting activity, encompassing specific rules and practices applied by the entity when recording transactions in the accounts, characterised by criteria of regulability, relevance, determinability and implementability, in order to achieve the entity's development strategy based on quality accounting information in compliance with accounting standards.* This definition addresses the purpose of accounting policies, the composition of requirements, the criteria for applicability and the link to the entity's development strategy.

The aspects found from the study of the literature allow the outline of the general framework in order to carry out the research activity on a current basis, taking into account the latest regulatory provisions in accounting and the preliminary definition of some objectives of the statistical study with the aim of

optimizing the processes of evaluation and reflection of accounting information in parameters of sustainable effectiveness in order to present an improved model of the accounting policy package.

Although the declared objectives of IFRS standards are to promote a uniform and homogeneous language for all interested parties regardless of the area of application on the globe, but especially for reporting entities that apply IFRS, the author found that there were differences in interpretation, translation and adaptation of the harmonization of IFRS - SNC, which is why we cannot speak of a complete harmonization of the accounting language.

Another limitation of the research that should not be ignored is represented by the current geopolitical context (the Russian-Ukrainian conflict) in which the Republic of Moldova positions itself as a neutral country. In the context of the change of poles of power at the global level there are causalities that could lead to consistent changes in the referential of reporting at the global level. In relation to the interests of groups of countries, positions can be formed towards different accounting benchmarks, influenced by the specific interests of groups of countries such as BRICS, OPEC, NAFTA, etc.

In this thesis, the period of economic recession, which started in 2020 in the context of the global spread of the coronavirus pandemic, was analysed and had the effect of diluting the quality of accounting information, the uncertainties induced in business relationships by the economic crisis and consequently reflected in the financial reports for that year (Table 2.).

Table 2. Average annual trends in economic and financial indicators for the companies analysed for the period 2016-2021

Entity +---	Equity	Social capital	Long-term debt	Current liabilities	Sales income	Income from operational activity	Net result
BANCA TRANSILVANIA S.A.	-9.63%	-11.90%	-15.68%	-15.68%	-10.72%	-10.72%	0.37%
OMV PETROM S.A.	-7.11%	0.00%	55.65%	-21.06%	-14.86%	-14.06%	-38.30%
S.N.G.N. ROMGAZ S.A.	13.33%	0.00%	50.00%	-11.30%	-15.64%	-11.52%	-12.35%
BRD - GROUPE SOCIETE GENERALE S.A.	-6.55%	0.00%	-2.64%	-2.64%	-5.82%	-5.82%	-26.45%
S.N.T.G.N. TRANSGAZ S.A.	1.68%	0.00%	-35.56%	-14.96%	0.24%	-5.74%	9.98%
S.N. NUCLEARELECTRICA S.A.	2.28%	0.00%	29.52%	-14.27%	-11.30%	-12.07%	-36.31%
C.N.T.E.E. TRANSELECTRICA	5.62%	0.00%	83.05%	-1.41%	0.03%	-0.15%	117.50%
MedLife S.A.	-20.76%	-4.64%	-15.62%	-7.15%	-9.30%	-9.08%	-144.31%
ALRO S.A.	-3.76%	0.00%	-34.22%	27.21%	-9.04%	-11.13%	-35.13%
CONPET SA	10.14%	0.00%	43.58%	-7.18%	-0.45%	-0.80%	8.96%
BURSA DE VALORI BUCURESTI SA	-5.75%	-2.33%	0.00%	-11.78%	-9.16%	-9.28%	-10.48%
TERAPLAST SA	-5.92%	-23.54%	-40.24%	-41.23%	-7.33%	-7.78%	19.11%

Source: author's calculations

The author noted the need to adopt the accounting decision on the adjustment of financial indicators for all the entities analysed by reference to the current economic reality (economic crisis). The values of the equity indicators contain redundant resilience based on past accumulations and will change over the next period. This is also confirmed by the misalignment with changes in financial indicators, which requires more than any accounting approach based on the principle of prudence, which could prevent economically unsound fluctuations based on irrelevant adjustments to equity indicators in the first wave, i.e. when financial indicators are disturbed.

Chapter 2 "Methodological and application approaches to assess the effectiveness of the accounting policy mix", contains the results of research on the practical timeliness and relevance of the accounting policy mix in the preparation of financial statements. Currently, the use of the accounting policy package is mandatory for all entities and its administration is the responsibility of the accounting profession. This places the accounting policy package at the level of an often inadequately used tool with minimised functionality due to its general, distributive and difficult to customise nature. The problematic aspects of assessing the effectiveness of the accounting policy package based on analytical data from the questionnaire are examined. A special place in the thesis is given to modelling vulnerability limits as a factor for increasing the effectiveness of the accounting policy package.

The author has demonstrated the need to improve the accounting policy package, including by repositioning it in relation to the theoretical and operational usefulness of the package according to the results of the questionnaire administered to professional accountants (Table 3.).

Table 3. Representativeness of the sample (N=75)

Item	Numerical value	Observations	Item	Numerical value	Observations
N	10000	Number of economic agents (total population)	c	1,96	constant
p	0.95	incidence	Rezult	72.4615	
A	0.05	accuracy	Minimum sample	73	

Source: developed by the author

This was also demonstrated by the validation of research hypothesis zero, which states that accountancy professionals' routine use of the package is so high that they do not consider the given topic to have an impact on their current work.

In her thesis, the author highlighted the rigid application of accounting procedures by professionals, which are predominantly focused on preventing the risk of error, the action dimension, reflecting the fact that errors are anticipated rather than verified, which creates friction between management decision and financial decision at the entity level. At the same time, it outlined the current need, both scientific and practical, to restructure the accounting policy package on unquestionable bases in line with the management objectives assumed in the medium and long term, motivated by the proposed methods and procedures, statistically relevant and substantiated by the applied research carried out in this thesis.

The distribution of options in the suite of accounting policies and their proper management reflects certain vulnerabilities in the way they are used, which have an impact on the financial statements demonstrated by the significant and discredited margin of error of the financial statements as a source of accounting information for users.

In this context, the author has developed his own applied model of the effectiveness of the accounting policy package translated into financial statements. The histogram distribution of the dependent variable confirms the homogeneity of the model and the alignment under the Gaussian curve as shown in Figure 2.

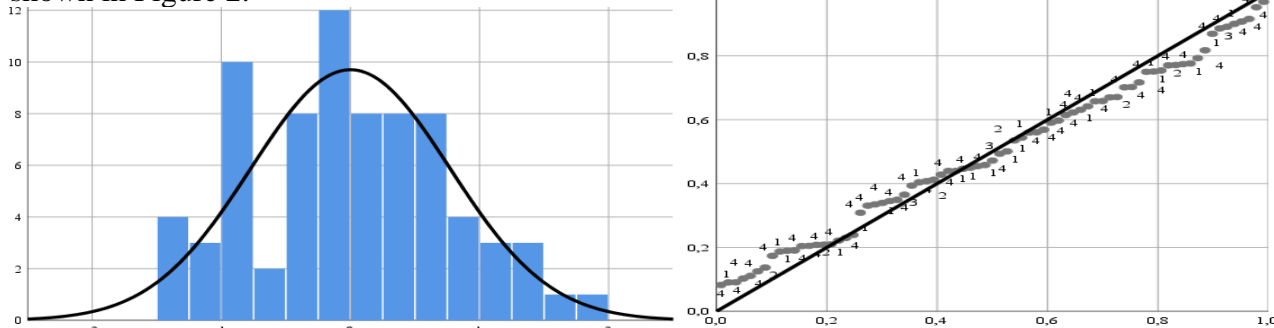


Fig. 2. Histogram distribution of the dependent variable by residual frequency series for the 77.1% standard deviation of the sample population (N=75)

Source: developed by the author

In order to assess the effectiveness of the use of the accounting policy package, based on the characteristics of the analytical indicators and in line with the observational study, the author evaluated the effectiveness coefficients of the regressor variables, as presented in Table 4.

Table 4. Regressor coefficients

Model	Non-standardised coefficients		Standardised coefficients	t	Sig.
	B	Standard error	Beta		
(Constant)	0.234	0.585		0.400	0.691
NAInE.PROC.INV	0.655	0.157	0.477	4.178	0.000
NAInE.PRINCIPLES	0.025	0.023	0.105	1.073	0.289
NAInE.PRINCIPLES2	0.035	0.021	0.162	1.691	0.098
NAInE.AMFISC	0.110	0.096	0.104	1.142	0.260
NAInE.STOCK	-0.116	0.067	-0.169	-1.736	0.090
NAInE. ADJUSTMENTS	0.356	0.070	0.485	5.079	0.000

Model	Non-standardised coefficients		Standardised coefficients	t	Sig.
	B	Standard error	Beta		
NAInE.ERORRS	0.051	0.067	0.067	0.761	0.451
NAInE. TRANSACTIONS	0.080	0.061	0.204	1.313	0.196
NAInE.AMORTIZATION	-0.039	0.079	-0.056	-0.495	0.623
NAInE. EFFICIENCY.MPC	0.049	0.126	0.037	0.387	0.701
NAInE.CTBCREATIV	0.069	0.082	0.092	0.836	0.408
NAInE.COSTIST	0.029	0.066	0.050	0.436	0.665
NAInE.INV.DIFN	-0.001	0.083	-0.001	-0.012	0.990
NAInE.INV.DIFNV	0.034	0.074	0.046	0.460	0.648
NAInE.PRINCIPLES.DIFNV	0.224	0.093	0.272	2.407	0.020
NAInE.COSTSTD	-0.084	0.121	-0.078	-0.695	0.491
NAInE.CMP	-0.231	0.089	-0.248	-2.594	0.013
NAInE.AM. PERIOD	-0.083	0.088	-0.092	-0.944	0.350
NAInE. PRESERVATION	0.075	0.046	0.172	1.619	0.113
NAInE.AM.MDF.DUR	-0.016	0.044	-0.036	-0.357	0.723
NAInE.SCOT.EV	-0.047	0.082	-0.060	-0.570	0.571
NAInE.AM. CONSECVENT	-0.471	0.165	-0.304	-2.856	0.007
NAInE.AM.MDF.MET	-0.029	0.056	-0.052	-0.525	0.602
NAInE.SCOT.EV.CH	0.023	0.050	0.054	0.461	0.647
NAInE.RISC.TR	-0.032	0.046	-0.108	-0.704	0.485
NAInE.CTR.INT	-0,040	0,087	-0,044	-0,465	0,644
NAInE.CTR.INT.DEF	0.007	0.059	0.012	0.116	0.908
NAInE.POL.FISC	-0.084	0.055	-0.175	-10.513	0.137
NAInE.PRES.FISC	0.116	0.077	0.136	1.507	0.139
NAInE.LEG.TRANSACTIONS	0.007	0.053	0.014	0.139	0.890

Source: developed by the author

The individual effectiveness indicators determined by relating the distribution values of the proposed optimum to the respondents' options when they confirm the proposed optimum, or by relating the distribution of the majority option to the distribution of the proposed optimum when the majority option differs from the proposed optimum, reflect the fact that the effectiveness of using the accounting policy package is subunit, with the raw average value prior to modelling at 54%.

Following the monitoring of vulnerability limits, an average effectiveness of the use of the accounting policy package of 54% was obtained, with an assimilated standard error of 7.61%, which indicates a positive average degree of reflexivity in relation to the average standard error, inducing a bivalent average effectiveness, i.e. an effectiveness assimilated to the perfectible component of 54% and an effectiveness assimilated to the reflexive component of 52%, Table 5.

Table 5. Table of vulnerability limits

Indicator Code	Indicator Name	Coefficient of effecti-veness	Standard error of coefficient	Degree of reflectivity relative to mean standard error	Improvable efficiency	Reflective efficiency
Total	Calculated averages	0.54	0.0761	1	0.54	0.52

Source: developed by the author

The table of vulnerability limits shows the perfectible efficiency and reflective effectiveness of the analytical indicators collected from the questionnaire-based study as follows:

- ✓ show reflective efficiency indicators of the usefulness of formalised procedures (e.g. inventory procedure), analytical indicators of the use of procedures regulated by legislation through specific rules (e.g. use of depreciation or valuation methods);
- ✓ the analytical indicators for assessing the effectiveness of the accounting policy package, the perception of tax pressure or the use of accounting treatments of negative differences found in management are reflective;

- ✓ analytical indicators on the recognition and use in practice of accounting principles in relation to the prioritisation of the impact of their application on the economic sustainability of the entity are of improving effectiveness;
- ✓ the analytical indicators for evaluating balance sheet items of a subjective nature (outflows of fungible/confusable stocks) are of improving efficiency;
- ✓ the analytical indicators for the application of the accounting policy package in relation to assets, such as impairment/loss in value of assets, show a perfectible efficiency;
- ✓ analytical option indicators (the current period's identification of errors and/or omissions from the previous period) or option indicators on aggregated valuations according to the specifics of the company's transactions show perfectible efficiency;
- ✓ analytical indicators of the appropriateness of the use of accounting methods and practices (e.g. the use of the historical cost method of valuing assets) are of improving effectiveness;
- ✓ the analytical indicators on the treatment of elements found as a result of control measures (e.g. negative value differences) are of improving effectiveness.

Following the modelling of perfectible vulnerability limits by increasing the effectiveness of the use of the accounting policy package, the author achieved a concentration of the perfectible effectiveness of the package for items with a positive degree of reflexivity, found to have an optimal predisposition in relation to professional judgement, an aspect that represents, from a methodological point of view, a concrete, applicable result with scientific value of the research.

Chapter 3 "Improving the quality of accounting information and financial risk control methods through the use of the accounting policy package", includes investigations and applicative aspects related to the accounting treatment of events after the reporting date in order to streamline the package of accounting policies and improve it based on the economic model for the evaluation of risk factors in the establishment of the Transfer Pricing File. Accounting practice shows that a change in an estimate is the action of adjusting an accounting value subsequent to the balance sheet date, on the basis of new evidence, which shows the result of a valuation, expert appraisal or analysis of the context that gave rise to the modifying event, materialised by an authentic supporting document.

Accounting research carried out by experts in the field is often oriented towards the academic nature of the accounting phenomenon, highlighting changes in the structure of accounting rules. This practice is hindering the development of entrepreneurial and managerial knowledge, with many managers finding it difficult to put into practice the methodological aspects researched. This issue has generated extensive debate in the literature highlighting the impact of the practical side of research, particularly in the field of accounting policies.

In order to conceptualize the proposed model, the author formulated the following hypotheses:

- H 1. The associated risk with some indicators is higher the higher the volatility of the aggregated financial information relative to equity;*
- H 2. Items reflected in the financial asset may be corrected by applying the relevant adjustments after an analysis of the impact of their dematerialisation;*
- H 3. The items reflected in financial liabilities are more volatile and can be corrected by applying adjustments to the type of provisions only after an impact analysis of the relationship: Volatility - Macroeconomic volatility;*
- H 4. Properly adjusted accounting errors generate stability and growth by increasing the confidence of users of financial statements in the context of integrating all model-generated adjustments.*

The author studied the dynamics of financial position and performance indicators in relation to equity, net profit and sales revenue, Figure 4.

The largest company in the Galati county area - Liberty Galati SA - was selected for modelling. The developed model was based on the information presented in the financial statements of the last 8 consecutive years and the gross values were adjusted in relative series according to the indicators analysed. Thus, the author found the necessary adjustments to be made for three accounting items: net profit/loss, reserves from revaluation of fixed assets and provisions.

The impact of the developed model on the entity's activity is significant, as the usefulness lies in the basis for analysing the procedures for correcting accounting errors identified base on events after the

reporting date, obtaining positive results related to the level of efficiency of accounting information, which can contribute to financial stability based on financial risk monitoring and by improving the application of the accounting policy package.

The model can be applied to all entities that relate to international accounting standards.

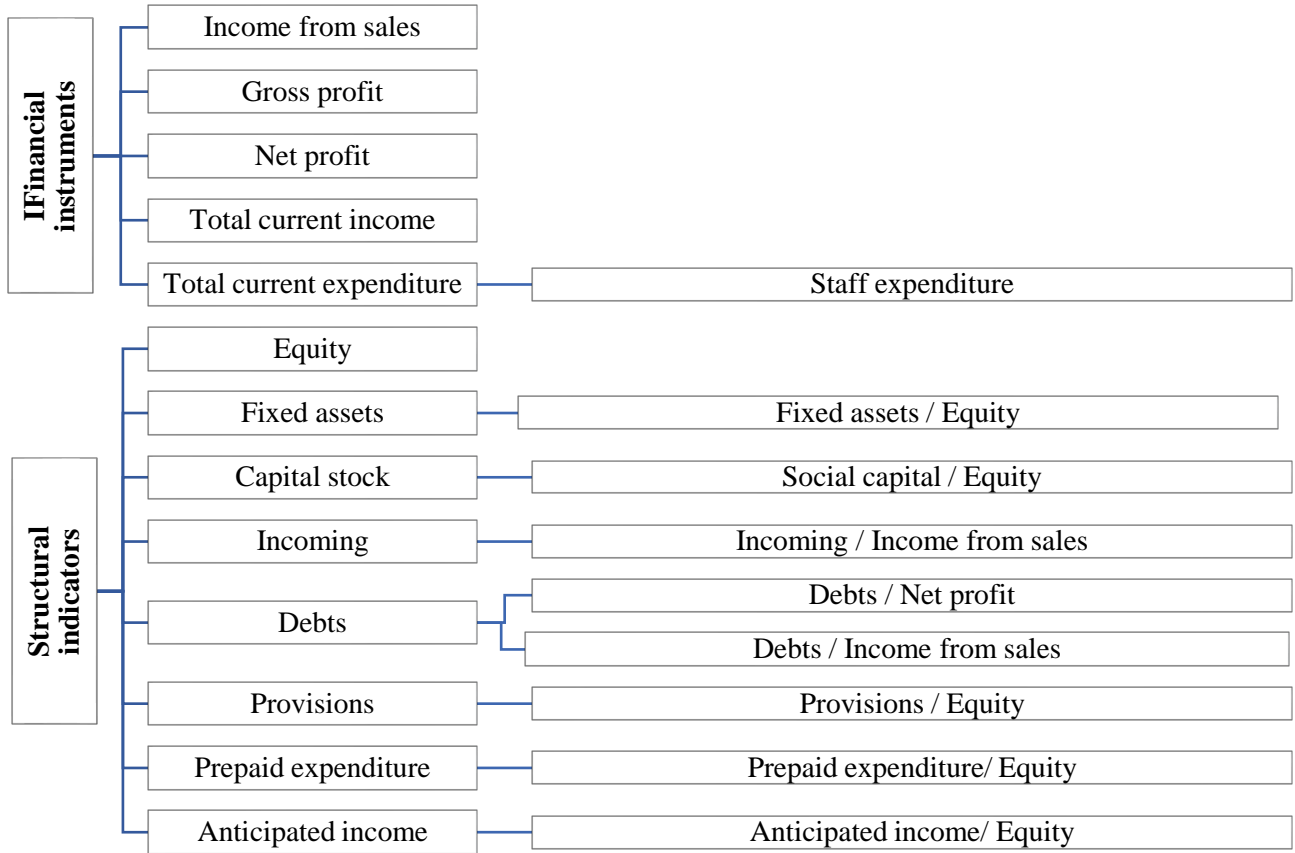


Fig. 4. Indicators used to model accounting treatments of events after the reporting date

Source: developed by the author

The indicators presented can be inserted into a cumulative risk model whose design is shown below, as follows:

Income/Expenditure *	$\left\{ \frac{\Delta Galat_{K_i} * c_i}{\left(\frac{\sum_{K=1}^9 \Delta_{K_i} * c_i}{9} \right)} \right\}$	Net profit
Equity		
Fixed assets/Equity	$\left\{ \frac{\Delta_{K_i} * c_i}{\left(\frac{\sum_{K=1}^9 \Delta_{K_i} * c_i}{9} \right)} \right\}$	Differences on revaluation of fixed assets
Social capital/Equity		Contingent liabilities **
Receivables / Sales revenues	$\left\{ \frac{\Delta_{K_i} * c_i}{\left(\frac{\sum_{K=1}^9 \Delta_{K_i} * c_i}{9} \right)} \right\}$	Impairment adjustments for receivables
Debts / Sales revenues		Provisions for litigation
Provisions / Equity		Provisions
Prepaid expenses/Equity		Equity
Anticipated income/Equity		Equity

* Current income and expenditure

** Valid when agency theory applies, i.e. the management of the entity differs from the shareholders and minority investors lack protection.

Regarding the working hypotheses, the author carried out the testing of the results obtained by applying the model using statistical econometric modelling procedures - regression models, the OLS method and the two-stage least squares method (TSLS), obtaining statistically significant thresholds (H2, H3) for the time series, 2012-2018, 2011 being excluded due to the dynamic values of the data series: Impact on equity capital, respectively, Impact on increase/decrease in equity capital. Hypothesis H1 in relation to hypothesis H4 was also tested by econometric modelling using the least squares (OLS) method, which generated statistically significant data on the impact of the model on equity values. The statistical tests carried out showed that the OLS estimates are consistent, for the econometric model developed by the Gretl statistical program (values obtained by the Hausman test), and that the statistical value is within the 90% -100% incidence range (R-squared test), which shows that all the hypotheses have been confirmed, and that the proposed model is valid and can be definitive for the studied phenomenon.

Increasing the economic transparency of entities carrying out controlled transactions, as well as monitoring the risk assumed in relation to the risk existing at the time of the transaction and financial stability in the case of tax control operations, by reference to a concrete, demonstrable and justifiable methodological basis in the event of a possible tax dispute, acquires methodological relevance through the standardisation of the stages of drawing up a Transfer Pricing File. The conceptualisation of a valid tax risk identification model, in particular with regard to related party transactions, is a need that resonates both with the interest of the entities in charge and with the interests of multinational corporations that want to implement sustainable development principles at all levels of the entity.

In order to conceptualize the model, the author identified the risk-sensitive indicators and their integration into the proposed mathematical model, i.e. the risk classes related to the model conceptualization. It also focused on practical applications to increase the efficiency of accounting information and methods to control financial risk through the use of the accounting policy suite. The author examined the accounting policy package from an application perspective with respect to financial risk control, modelling the issues with reference to risks associated with events after the reporting date and financial risks associated with related party transactions.

The model *hypotheses* are defined as follows:

- ✓ *H1. The quantification of the minimum presumed benefit in the case of controlled transactions is the minimum bound in the analysis of transactions by the comparable uncontrolled price method, if and only if this minimum follows the arm's length principle.*
- ✓ *H2. Generic elements are elements of risk in the assessment of the transfer pricing case, if and only if they significantly affect the value of the transaction relative to the arm's length principle.*
- ✓ *H3. Double taxation elements are added to the tax risk if and only if related events result in a significant difference in relation to the uncontrolled transactions such as to render the transfer pricing record inconsistent.*
- ✓ *H4. Information risk shall be assessed and added to the risk package if, and only if, the liquidity and solvency indicators show changes that confirm the inconsistency of the transaction.*
- ✓ *H5. Arrangements for the use of unilateral rules and other elements of transactional risk shall be added to the risk package if, and only if, the use of these elements results in a significant deviation from the arm's length principle applicable to controlled transactions in relation to uncontrolled transactions.*

In order to demonstrate the working hypotheses, the author has elaborated the logical scheme of the model, figure 5, from which it results that the general risk represents an accumulation of individual risks (R1, R2, R3, R4) and residual risks (R5) which from a mathematical point of view can be represented as equation (1.) below:

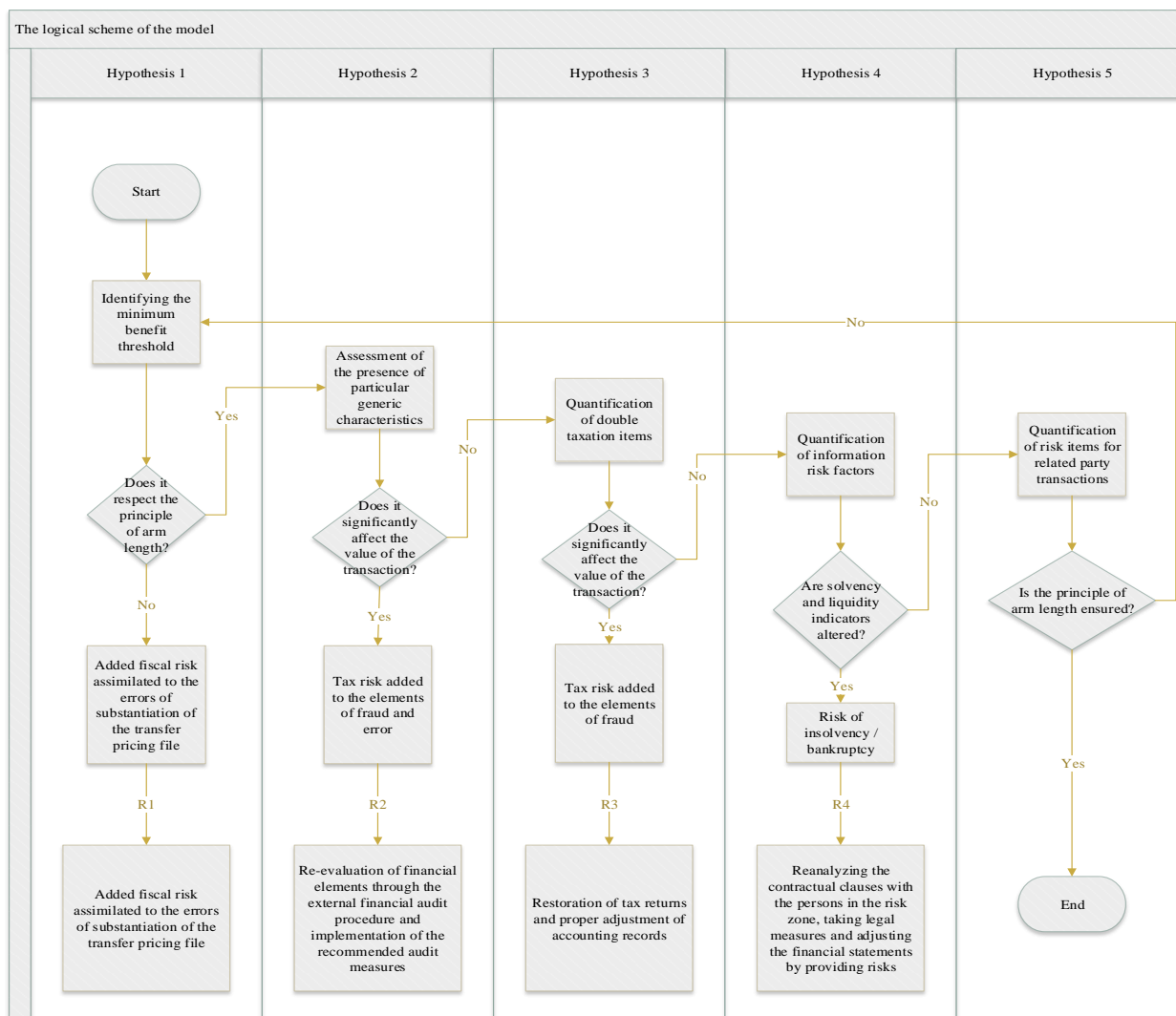


Fig. 5. Logical scheme of the financial risk mitigation model

Source: developed by the author

$$R_c > 0 \rightarrow \begin{cases} R_c = R_1 \cup R_2 \cup R_3 \cup R_4 \cup R_5 \\ \min_{c \rightarrow 5}(R_c) = R_4 > 0 \end{cases} \quad (1.)$$

Where:

- R_c – represents the cumulative risk;
- R_1 – represents the tax risk associated with errors in the substantiation of the transfer pricing file;
- R_2 – represents the tax risk added to the elements of error;
- R_3 – represents the tax risk plus the elements of tax fraud;
- R_4 – represents the economic risk of insolvency/bankruptcy assumed in the context of the competitive market;
- R_5 – represents the residual risk of unilateral rule use arrangements and other items that add risk to controlled transactions other than those identified in the risk assessment R_1, R_2, R_3, R_4 .

From an application point of view, the economic model tests the working hypotheses that assume the purpose of the modelling to be achieved, namely: to test the acid test model for assessing risk markers that quantify the risk added to controlled transactions at the financial reporting date and that can be included in the accounting policy package in the section on monitoring related party transactions. The author has prepared the summary of the acid test for assessing risk markers in the construction of the transfer pricing file in Figure 6.

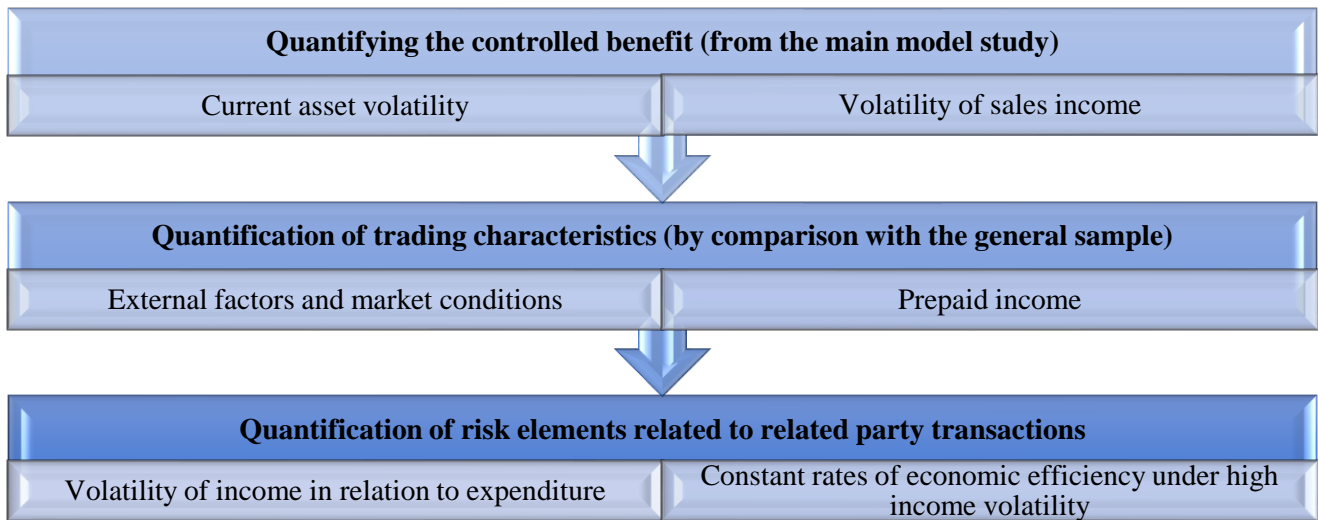


Fig. 6. Synthesis of the acid test for the assessment of risk markers

Source: developed by the author

The acid test model for the assessment of risk markers in the construction of the transfer pricing file, conceptualised in this PhD thesis, provides a dashboard for multinational companies that need to build their own transfer pricing file, as it allows them to monitor each risk category at any time and for each transaction type.

To test the acid test model, the author consolidated two databases with the financial information of 10 non-affiliated entities and 10 affiliated entities in Galati County, respectively, for which the information related to accounting items was collected for the last 5 calendar years, i.e. the period 2016-2020. The grouping of entities according to their affiliation or non-affiliation to an economic group is shown in Figure 7.

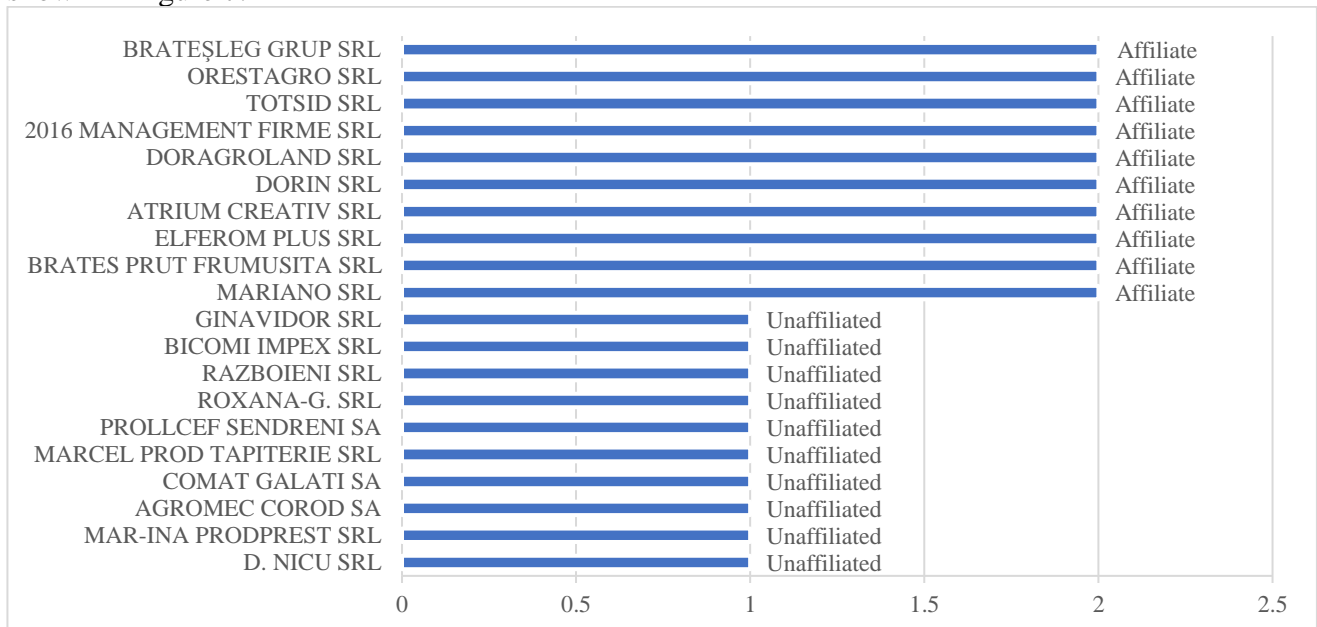


Fig. 7. Structure of the selected sample according to economic group affiliation

Source: developed by the author

The trend dynamics was calculated for the accounting item „Equity” at the level of the sample of entities with affiliation to an economic group, observing a range of variations of the indicator in dynamics and longitudinal dispersion of 120 points, which represents a significant variability in the capitalisation of equity conditions for the sample studied, but the variability after excluding the extremes shows a longitudinal dispersion of maximum 20 points, which allows to fit a general profile of the protection of investors' interests at an accumulation rate of over 18%, assimilated to a competitive advantage.

From the preliminary analysis, the existence of vulnerability assumptions for the sample of affiliated entities, demonstrated on the basis of the trend curves calculated for the key summary indicators

in the financial statements, is a reason for piloting the acid test model for assessing risk markers to quantify the risk added to controlled transactions at the financial reporting date and for inclusion in the accounting policy package for monitoring related party transactions.

In order to achieve the fifth and sixth objectives of the research, we proceeded to pilot the database for the main synthetic indicators in the financial statements: the ΔPB (Gross Profit) indicator selected according to the economic efficiency criterion as dependent variable and the regressors: ΔAIN (Intangible assets); ΔAIC (Tangible assets); ΔAC (Current assets); ΔCHA (Prepaid expenses); ΔDT (Debts); ΔVA (Prepaid income); ΔCP (Total capital); ΔCA (Sales revenue); ΔVT (Total revenue); ΔCT (Total expenses); ΔSAL (No. Average employees). The method used to pilot the MPGEN model was linear regression based on the least squares method applied differentially for the subsample of non-affiliated entities (N0) and the subsample of affiliated entities (Navg). Data were processed using SPSS version 25. For the applied model, the centralized data series at the N0 subsample level, the coefficient of determination (adjusted R-squared) is above 90% for a degree of freedom of the regression variables equal to 11 and a degree of freedom of the residuals equal to 8. The standard error of the estimator is 1.97 and the Durbin Watson test tends to 2, confirming the homogeneity and high statistical significance of the model, shown in Table 6.

Table 6. Summary of the model piloted at sub-sample level N0

Model	R	R square	Coefficient of determination (adjusted R-squared)	Standard error of the estimator	Statistica schimbării	
					R square (sch.)	F Test (sch.)
MPGEN	0.979 ^a	0.959	0.903	1.97353	0.959	17.014
Model ^b	Statistica schimbării					
	df1	df2	Sig. F Test (sch.)		Durbin Watson	
MPGEN	11	8	0.000		2.336	
<i>a. Regressors: (Constant), N0ΔSAL, N0ΔCA, N0ΔCHA, N0ΔVA, N0ΔAIC, N0ΔAIN, N0ΔDT, N0ΔAC, N0ΔCP, N0ΔVT, N0ΔCT</i>						
<i>b. Dependent variable: N0ΔPB</i>						

Source: developed by the author

The histogram distribution of the frequency series reflects the homogeneity of the sample of unaffiliated entities, being relatively distributed under the Gaussian curve, with accumulation on the ascending slope near the maximum point of the curve, i.e. the median interval (Figure 8.).

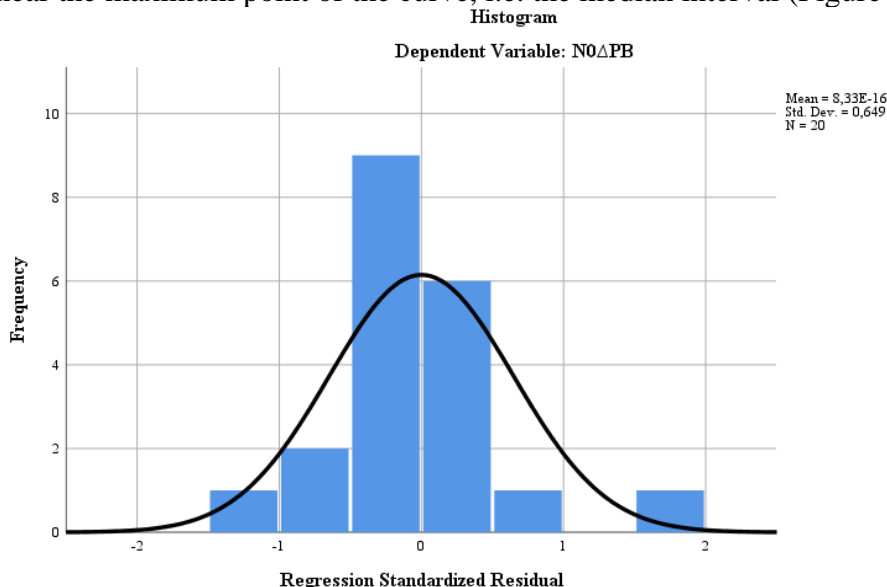


Fig. 8. Histogram of the model piloted at the subsample level N0

Source: developed by the author

To test the defined hypotheses, the author used the ANOVA test. It certifies the homogeneity of the proposed MPGEN model by assigning a 4% weight to the residual variable in the calculation of the sum of squares of the regressors i.e. a root mean square of 3.8 against the regression root mean square

of 66.2. Sig. coefficient tends to 0, which confirms the retention of the alternative hypothesis (H1) and the rejection of the null hypothesis (H0) shown in Table 7.

Table 7. ANOVA test piloted at the subsample level N0

ANOVA ^a		Sum of squares	df	Mean Square	F	Sig.
MPGEN	Regression	728.946	11	66.268	17.014	0.000 ^b
	Residue	31.159	8	3.895		
	Total	760.105	19			
<i>a. Dependent variable: N0ΔPB</i>						
<i>b. Regressors: (Constant), N0ΔSAL, N0ΔCA, N0ΔCHA, N0ΔVA, N0ΔAIC, N0ΔAIN, N0ΔDT, N0ΔAC, N0ΔCP, N0ΔVT, N0ΔCT</i>						

Source: developed by the author

The calculation of the non-standardized Beta coefficients reflects the fact that the economic efficiency targets set by the non-affiliated entities translate into a directly proportional influence on the dynamics of the human resources policy, the dynamics of the inventory, receivables and cash policies and the dynamics of fixed assets, with the exception that for the latter the economic efficiency targets impact the research and innovation policy by only 26%, while the wage policy is influenced by 100% and the inventory, receivables and cash policy by 100%. From the results of the MPGEN model, the first risk marker at the observational level emerges, namely expected revenues, which are influenced by economic efficiency policy to an extent of more than 400%, a very high volatility, which given the specificity of these revenues includes a significant risk component (Table 8.).

Table 8. Regression coefficients calculated for the general profile model of unaffiliated entities

Coefficients ^a		Non-standardised coefficients		Standardised coefficients	t	Sig.
		B	Std. Error	Beta		
MPGEN	(Constant)	1.619	3.993		0.406	0.696
	N0ΔAIN	0.261	1.381	0.021	0.189	0.855
	N0ΔAIC	-0.110	0.150	-0.076	-0.734	0.484
	N0ΔAC	1.067	1.237	0.452	0.862	0.414
	N0ΔCHA	-2.559	1.854	-0.138	-1.381	0.205
	N0ΔDT	-0.880	0.590	-0.765	-1.493	0.174
	N0ΔVA	4.470	0.523	1.027	8.547	0.000
	N0ΔCP	-1.150	0.568	-5.086	-2.025	0.077
	N0ΔCA	-0.081	0.039	-7.738	-2.062	0.073
	N0ΔVT	0.401	0.343	4.617	1.171	0.275
	N0ΔCT	0.523	0.502	4.493	1.043	0.328
N0ΔSAL	1.095	2.846	0.208	0.385	0.710	

Source: developed by the author

Conversely, the inversely proportional evolution of the indicators Total Debt, Tangible Assets confirms the elements of validity of the economic development policy, on the other hand we can identify risk markers, attributed to external factors and market conditions of the inversely proportional evolution of sales revenues (inverse dynamics of 8% compared to the economic efficiency policy) and the economic capitalization of the entity, where the disturbance reaches the threshold of 115%. Another risk marker identified is the faster evolution of expenditures than revenues in relation to economic efficiency policies.

This table coincides with the general financial-accounting profile and does not include specific elements of the economic activity of entities affiliated to a group.

For the MPPEA model applied to the centralized data series at the Navg subsample level (affiliated entities), the coefficient of determination (adjusted R-squared) is significantly lower than for the general model, i.e. 65% for a degree of freedom of the regression variables equal to 12 and a lower degree of freedom of the residuals than for the general profile equal to 7. The standard error of the estimator is 0.63 and the Durbin Watson test tends to 2, which confirms the homogeneity and mean statistical significance of the model (Table 9.).

Table 9. Summary of the model piloted at Navg sub-sample level

Model	R	R square	Coefficient of determination (adjusted R-squared)	Standard error of the estimator	Statistics of change	
					R square (sch.)	F Test (sch.)
MPPEA	0.933 ^a	0.870	0.647	0.62846	0.870	3.907
Model ^b	Statistics of change					
	df1	df2	Sig. F Test (sch.)		Durbin Watson	
MPPEA	12	7	0.040		2.418	
<i>a. Regressors: (Constant), NavgΔSAL, NavgΔVA, NavgΔCP, NavgΔAIN, NavgΔAIC, NavgΔPIERD, NavgΔCHA, NavgΔDT, NavgΔCA, NavgΔVT, NavgΔCT, NavgΔAC</i>						
<i>b. Dependent variable: NavgΔPB</i>						

Source: developed by the author

The histogram distribution of the frequency series reflects the relative homogeneity of the sample of affiliated entities, being relatively distributed under the Gaussian curve, with double accumulation on the ascending slope at the bottom of the slope and near the maximum point of the curve on the descending slope (Figure 9.).

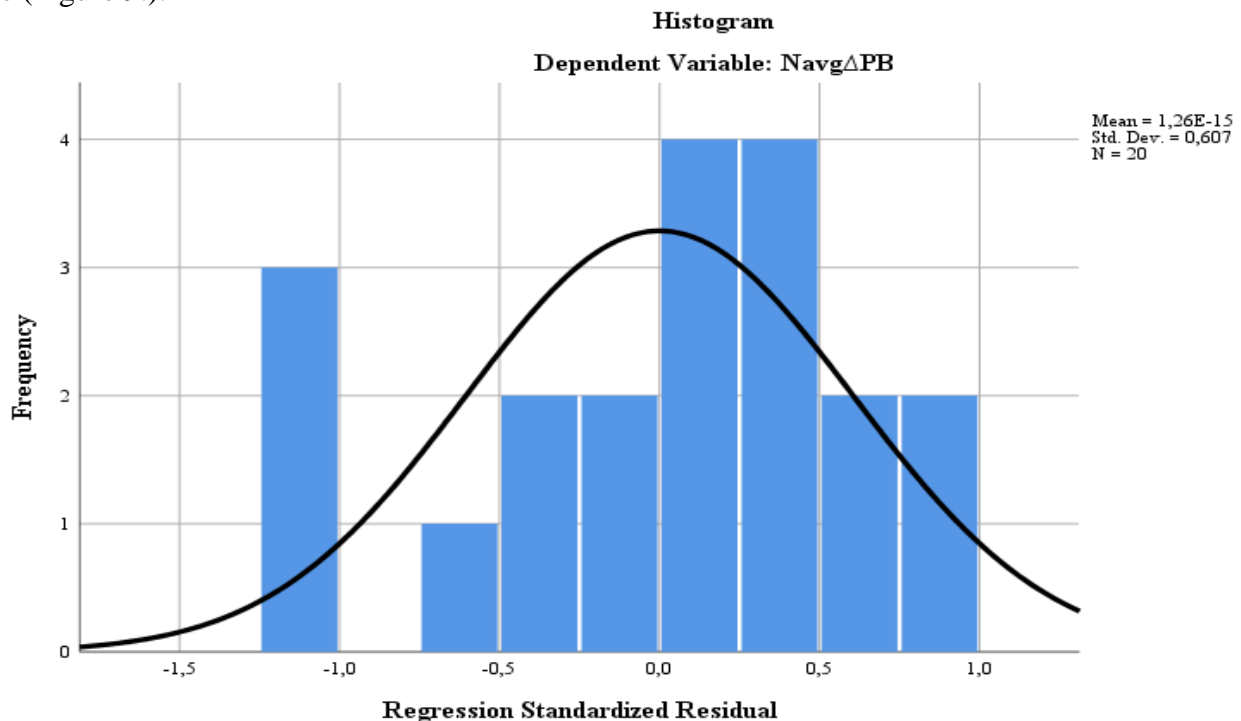


Fig. 9. Histogram of the model piloted at the subsample level Navg

Source: developed by the author

The ANOVA test certifies an average homogeneity of the proposed MPPEA model by assigning a 12% weight to the residual variable (compared to 4% for the general MPGEN model) in the calculation of the sum of squares of the regressors i.e. a root mean square of 2.76 compared to the root mean square of the regression of 18.51. The Sig. coefficient is lower than the threshold of 0.05, which confirms the retention of the alternative hypothesis (H1) and the rejection of the null hypothesis (H0) (Table 10.).

Table 10. ANOVA test piloted at the subsample level N0

ANOVA ^a		Sum of squares	df	Mean Square	F	Sig.
MPPEA	Regression	18.517	12	1.543	3.907	0.040 ^b
	Rezidue	2.765	7	0.395		
	Total	21.282	19			

a. Dependent variable: NavgΔPB

b. Regressors: (Constant), NavgΔSAL, NavgΔVA, NavgΔCP, NavgΔAIN, NavgΔAIC, NavgΔPIERD, NavgΔCHA, NavgΔDT, NavgΔCA, NavgΔVT, NavgΔCT, NavgΔAC

Source: developed by the author

The calculation of non-standardized Beta coefficients reflects the fact that the economic efficiency objectives set by the affiliated economic agents translate into directly proportional influence on the dynamics of human resource policy (similar to the general MPGEN profile), the dynamics of intangible assets, with the exception that for intangible assets the economic efficiency targets impact the research and innovation policy by only 5% (compared to 26% in the general profile), while the wage policy is influenced by 80% (compared to 100% in the general profile, which represents a lower resilience of the wage policy to the economic efficiency targets). In contrast to the overall MPGEN profile, there is a high volatility of total earnings in the context of the levelling of the cumulative profit, which indicates a specific element of risk related to related party transactions, i.e. non materialisation in the financial result of the market share expansion under the impact of financial transactions with related parties. Within the economic groups the economic volatility due to market conditions is lower, this is demonstrated by the indicator of advance income influenced by economic efficiency policy to an extent of at most 18% (compared to the volatile size found in the overall profile) (Table 11.).

Table 11. Regression coefficients calculated for the general affiliated entities profile model

Coefficients ^a		Non-standardised coefficients		Standardised coefficients	Non-standardised coefficients	Sig.
		B	Std. Error	B		
MPPEA	(Constant)	1.286	0.974		1.321	0.228
	NavgΔAIN	0.005	0.212	0.006	0.023	0.982
	NavgΔAIC	-0.658	0.754	-0.388	-0.872	0.412
	NavgΔAC	-1.427	1.362	-0.952	-1.048	0.329
	NavgΔCHA	0.153	0.726	0.088	0.211	0.839
	NavgΔDT	-0.358	0.521	-0.267	-0.688	0.514
	NavgΔVA	0.184	0.277	0.299	0.665	0.527
	NavgΔCP	-0.389	0.232	-1.043	-1.673	0.138
	NavgΔCA	-0.992	0.526	-0.992	-1.887	0.101
	NavgΔVT	2.257	0.884	2.115	2.554	0.038
	NavgΔCT	0.692	0.790	0.712	0.875	0.411
	NavgΔPIERD	-0.167	0.140	-0.283	-1.191	0.273
NavgΔSAL	0.786	2.201	0.327	0.357	0.732	

Source: developed by the author

The inversely proportional evolution of the dynamics of inventory, claims and liquidity policies (with a trend reversed from the general profile) reflects a risk marker attributed to the elements that produce the deviation from the arm's length. We note the flattening of the trend differences in the dynamics of the Total Debt indicator and the increase in the amplitude between the tangible assets curve and the economic benefits curve (compared to the general profile) that pivot the achievement of performance objectives from the interests of the entity to the interests of the economic group, assimilated to the particular generic characteristics of transactions with related parties. Risk markers can be identified, attributed to external factors and market conditions, namely the inversely proportional evolution of the income from sales (inverse dynamics of 100% compared to the economic efficiency policy) and the evolution of the economic capitalisation of the entity, where the disturbance reaches the threshold of 39%.

In order to optimise economic activity and reduce financial risk in the current period marked by economic recession and multiple crises, including health, energy, geopolitical crises, etc., the author has demonstrated that monitoring and verifying financial risk, with the help of the accounting policy package, by providing concrete methods and procedures, based on a thoroughly explained and tested methodology, is a relevant scientific aspect for the activity of entities, helping to increase the objectivity of information.

CONCLUSIONS AND RECOMMENDATIONS

The synthesis of the research carried out on the streamlining of the accounting policy package through statistical methods and procedures has led to the following *conclusions*:

1. The theoretical approach was carried out from a global perspective, highlighting the scientific current according to which it is required that unitary financial reporting be implemented globally to meet the need for transparent and responsible accounting information, especially for reporting entities applying IFRS. In the case of our study, it was found that there were differences in the interpretation, translation and adaptation of the harmonization, which is why we cannot speak of a complete harmonization of the accounting language. In our opinion, the unitary implementation of the accounting rules would favor the increase in the quality of the accounting information.
2. It has been noted that accounting policies are the subject of much debate among professionals, practitioners and the management of reporting entities on the subject of ensuring the need for quality financial information to support the investment decision, as any entity is obliged to develop, approve and apply accounting policies which, on the one hand, must comply with accounting standards and, on the other hand, adequately reflect the particularities of the operation of accounting.
3. The consolidation of international scholars' views on the conceptualisation of accounting policies has been noted, indicating the self-declared breadth of the scope that has been designed to cover the transfer of accounting information over the management period, so that at the end of the period the financial statements represent the product expected by stakeholders for possible decisions on subsequent economic activities within the entity underpinning the investment process. Based on the research carried out and the literature reviewed, the need to define the notion of an accounting policy package was deduced, arguing that individual accounting policies apply to different accounting items.
4. It has been conceptually highlighted that the accounting policy package aims, on the one hand, to optimise accounting choices and, on the other hand, to communicate financially with the entity's environment, so that the choices selected lead to actions that comply with the law, based on the objectives set by the entity's management. In the context of effective accounting organisation, the author recommends detailing information in the accounting policy package, starting from the practicalities and circumstances of particular transactions.
5. There was a clear need for a sustainable review of the regulatory framework in order to ensure the role of the accounting policy package in the investment decision so that it is a reliable and fit-for-purpose tool to provide a regulatory framework, to provide verticality, transparency and relevance to reported accounting information. The author has shown that the opinion of specialists is in favour of the uncertain nature of the verticality conferred to accounting information, since the updating of the accounting policy package according to economic realities is agreed and applied by 51% of the accounting professionals responding to the study, a percentage that does not ensure the credibility of the method of use. In order to organise a reliable system of entity accounting, recognition and measurement of assets and liabilities, and assessment of financial position and performance, the author considers it necessary to take into account the issues investigated.
6. Practice demonstrates the use of fair value as a basis for estimation. In the author's view, the valuation aspect requires a distinct approach and needs to be clearly defined in the accounting policy package, both in terms of scope and coverage.
7. The application of effective internal control, complemented by a reliable audit of the financial statements, can significantly enhance the entity's image, reduce the risk of fraud and error, and contribute in the long term to attracting investment in the entity with the effect of enhancing its market position. In the author's view, the efficiency and effectiveness of the use of the accounting policy suite may be higher or lower depending on the rigour applied to the use of accounting policies that are related to the economic realities applicable to the entity and the latest adjustments to international accounting standards and national accounting standards, as appropriate.
8. The need to restructure the accounting policy package on an undisputed basis in line with the medium and long term management objectives and to improve it, including by repositioning it in relation to the theoretical and operational usefulness of the accounting policy package according to the results of the questionnaire administered to accounting professionals, has been confirmed.

This was also demonstrated by the validation of research hypothesis zero, which states that accounting professionals' routine in using the package is so high that they do not consider the given topic to have an impact on their accounting work.

9. To achieve the objective of the questionnaire-based study, a comprehensive assessment was made of the acceptance of accounting principles in current practice, the use of appropriate policies for capital activities and the perceived riskiness of financial transactions, and the assessment of the correlation of accounting practices in relation to fiscal policies set at the macroeconomic level. The author found that of all the 11 accounting principles, the principle of prudence is frequently used at entity level as a priority, with a favourable opinion expressed by over 33% of respondents. The principle of prudence is a recognition of appropriate professional behaviour, but also of a reservation in relation to the current size of the legislative framework and the frequency of its change under conditions of uncertainty.
10. The rigid application of accounting procedures by accounting professionals was highlighted, focusing mainly on the prevention of the risk of error, the action dimension, reflecting the fact that errors are anticipated rather than verified, which creates friction between management and financial decision making at the level of the economic entity. In this respect, some respondents (2.7%), state that the application of the accounting policy package is ineffective rather than efficient. In this context, 45.3% of respondents consider that creative accounting practices become practicable if there are unclear legislative provisions or if financial objectives require it.
11. The refinable efficiency and reflective effectiveness of the analytical indicators collected from the questionnaire-based study was demonstrated through the lens of vulnerability boundaries.
12. The identification of the adaptive flexibility requirement of the Transfer Pricing File according to the accounting policies related to assets and liabilities under IAS/IFRS, OECD requirements for multinational enterprises, correlated with the results obtained in studies relevant to the topic under analysis. In this context, the author proposed a theoretical model and tested it based on the adaptive flexibility of the Transfer Pricing File to methodological requirements through the accounting policy package.
13. It was argued that there is a need to create a traceability system with regard to the implementation of IAS/IFRS, which would ensure compliance with the overall requirements of financial security, fiscal transparency and accounting procedural ethics.
14. The statistical model for the evaluation of risk markers with an impact on the resilience of financial performance was developed and the development of differentiated profiles was argued by disseminating the results of the acid test for the evaluation of risk markers (the general profile model for unaffiliated entities and the particular profile model for affiliated entities, both profiles being outlined from a financial-accounting perspective).
15. Financial risks affecting the credibility of the accounting information have been identified, in particular if the reporting entities are affiliated entities. In the author's opinion, the honest application of the market value principle, generically referred to as the "arm's length principle", in controlled transactions carried out by affiliated entities would mitigate financial and accounting risks.
16. In order to optimise economic activity and reduce financial risk in the current period, marked by economic recession and multiple crises, including health, energy, geopolitical crises, etc., we have demonstrated that monitoring and verifying financial risk, using the accounting policy package, by providing concrete methods and procedures, based on a methodology that has been thoroughly explained and tested, is a relevant scientific aspect for the activity of entities, which will help to increase the objectivity of information.

Scientific-applicative problems of major importance solved, solved in the thesis, consists in the scientific, methodological and applied approach of econometric methods for the efficiency of the accounting policy package, which adequately contributes to increase the quality and effectiveness of the accounting policy package in order to monitor risks, implement managerial strategies and increase the performance of the entity. The main achieved results are:

1. Assess the level of compliance in the use of the accounting policy suite in relation to current regulatory requirements. The author found an average level of compliance of the use of the accounting policy suite with current regulatory requirements, with a margin of about 30% of respondents for whom we found non-compliance.

2. Study the implementation methodology of the accounting policy package in relation to IAS/IFRS: the implementation methodology of the accounting policy package can be improved by 40-50%, with a margin of 20% for reflective analytical indicators.
3. Connecting the accounting policy package to the rigours of tax legislation has a high compliance level, tax pressure is perceived at a high level by entities and requires the configuration of the tax algorithm applicable to the company or obtaining viable tax optimisation schemes.
4. Determining the perceived risk profile of accounting professionals as a result of conducting financial transactions: the perceived risk profile is high in the current context of economic recession and global trade destabilisation. This profile calls for a review of risk handling procedures, the distribution is uneven for the analytical indicator on transaction risk assessment, the degree of reflexivity is positive and the level of effectiveness is improved in the model is assessed at 47%.
5. Determination of the voluntary taxpayer profile of entities in response to tax authorities' approaches: the voluntary taxpayer profile is pessimistic against the background of increasing financial vulnerabilities with the observation that until the recession the compliance level was medium to high (85%) with a negative reflectivity index.
6. Determination of the variables of the accounting procedural vulnerability matrix based on the results obtained from the questionnaire: the proposed model contributes to reducing differences in the reality of the market in which the business operates and to reducing the risk of reporting errors that may present future tax risks. At the same time, from the perspective of shareholders/associates, the model makes it possible to update the size of capitalised assets in terms of real value and to readjust interests.

The synthesis of the research allows recommendations to be made on how to make the accounting policy package more effective:

1. To further develop the notion of accounting policy suite by the following definition: *accounting policy suite is the set of accounting policies that support the governance of the entity's accounting activity, encompassing specific rules and practices applied by the entity to the recording of transactions in the accounts, characterised by criteria of regulability, relevance, determinability and implementability, in order to achieve the entity's development strategy based on quality accounting information in compliance with accounting standards.* With this definition, the author deals with the purpose of accounting policies, the composition of requirements, the criteria of applicability and the link with the development strategy of the entity.
2. In order to solve the problem of correctly assessing the financial position of fixed assets subject to physical, moral and economic depreciation, with a view to developing the economic capacity of entities with the possibility of their gaining a more significant market share, the author considers that the treatment of fixed assets should be a special area of interest in accounting policies, since the methods of adjustment should be selected according to the type of economic activity carried out by the company and according to the type of asset held.
3. In order to clarify the difficulty caused by the current economic crisis with regard to current assets in the form of inventories, the author recommends the need to use an accounting treatment for the recognition and determination of the book value according to market conditions.
4. In order to ensure the reliability of the accounting information, the fair reflection of the entity's image and the credibility of the procedures for applying adjustments through provisions, the author recommends adjusting or supplementing the impairment adjustments through the establishment of provisions, which must be correlated with the provisions of the accounting policy package.
5. Errors and omissions made in the previous period should be treated as factual findings of the financial audit process and are subject to accounting restatements included in the current period's result if they are immaterial to the carrying amount affected or on the basis of the retained earnings if the errors found are material. In order to make the financial result more efficient, the author recommends monitoring errors by assessing the error incidence rate annually.
6. In view of the frequent changes in the content of accounting standards at international level, the author recommends that the IASs should transpose the International Accounting Standards regulations more rapidly in relation to the global requirements of financial security, fiscal transparency and accounting procedural ethics.

7. The author recommends the implementation of the methodology to improve the accounting policy package, including by repositioning it in relation to its theoretical and operational usefulness, as it has been shown to allow, in a pragmatic way, to determine the perfectibility of accounting policies so that they can be more effectively used by reporting entities to optimise economic activity, increase the quality of accounting information and increase the level of confidence of stakeholders with long-term effects on the sustainable development of the entity.
8. In order to maintain the credibility of accounting information, especially of related entities, the author recommends the honest application of the market value principle, generically referred to as the 'arm's length principle', in controlled transactions carried out by related entities.
9. In order to monitor each risk category at any time and for each transaction type, the author recommends following the financial risk assessment methodology and adjusting the related party accounting policy package based on the acid test model for assessing risk markers in building the transfer pricing file as it provides a dashboard for multinational companies to build their own transfer pricing file.
10. In the current context of lack of economic predictability and changing economic flows at national and international level, including the economic downturn, we recommend monitoring and verifying financial risk using the accounting policy package, which has an impact on reducing financial risk and optimising economic activity.
11. In the context of reducing the effects of the propagation of errors in accounting and economic activity, the author proposes to reassess the results of internal control in accordance with the provisions of the accounting policy package in the course of accounting operations. We believe that in this way, internal control can be given more value in the process of monitoring economic performance, given that this tool has a faster error detection rate than audit.
12. In order to increase the international transparency of accounting information and the desirability of foreign investment in the R.M., with an impact on perpetual national economic growth, the author considers it necessary to redefine the paradigm in accounting research in terms of theoretical approaches, by introducing new accounting concepts (such as the one proposed in the thesis on the use of the integrative concept of accounting policy package) and to achieve better compatibility of national accounting with international accounting.
13. In view of the R.M. position as a candidate country for accession to the European Union and the prospect of the R.M. future accession to the E.U., the author highlights the possibility of adapting national accounting procedures and standards to European accounting. In this context, the author considers it appropriate and useful for the E.U. to provide technical assistance to the RM with a view to the correct and efficient implementation of European accounting procedures and standards.
14. From the perspective of increasing the efficiency and effectiveness of the economic activity of entities in the R.M., the author recommends the implementation and generalization of a package of best practice accounting policies at national and entity accounting level. We recommend that these good practices should come exclusively from E.U. Member States, whose area of competence includes accounting harmonisation.

Future research directions. The author has identified the following future research directions by domain:

Research Domain 1: Creation and testing of the adaptive practice model in order to optimize the accounting policy package through the application of information technology. In the current context, information technology tends to become a generalized tool that will allow improving the efficiency and effectiveness of managerial decision-making through a tool with adaptive flexibility, such as the accounting policy package.

Research area 2: Elaboration of a policy package, relevant to the real needs of its use by accounting professionals. Thus, it is proposed to model perfectible vulnerability limits for all usual accounting aspects, and based on the results obtained to create that package of adequate accounting policies that is so much needed in current practice.

The results of the research contribute to the development of the theory and practice of the accounting policy package by deepening and refining existing methodologies and practices in the field. They have a positive impact on increasing the quality and effectiveness of the accounting policy suite in order to monitor risks, implement management strategies and enhance the performance of the entity.

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ADNOTARE

SORICI (ZLATI) Monica-Laura, „Analiza și evaluarea pachetului de politici contabile prin metode și proceduri statistice”, teză de doctor în științe economice, Chișinău, 2023

Structura tezei: adnotarea, introducerea, trei capitole, concluzii și recomandări, bibliografia (160 de titluri), 14 anexe, 137 pagini text de bază, 22 tabele și 24 figuri. Rezultatele obținute sunt publicate în 30 lucrări științifice.

Cuvinte-cheie: pachet de politici contabile, politici contabile, principii contabile, modelare econometrică, complianță, (SNC) Standarde Naționale de Contabilitate, (IFRS) Standarde Internaționale de Raportare Financiară, eficacitate, erori contabile, prețuri de transfer, markeri de risc, model teoretic de stabilitate financiară.

Domeniul de studiu: contabilitate

Scopul tezei constă în identificarea posibilităților de creștere a calității și eficacității politicilor contabile pentru entități prin realizarea modelelor teoretice și econometrice aplicative și determinarea impactului asupra riscurilor, strategiilor manageriale și performanței entității.

Obiectivele cercetării: argumentarea celor mai fundamentale abordări privind conceptul politicilor contabile; aprofundarea și dezvoltarea teoretică a noțiunii de pachet al politicilor contabile; monitorizarea trasabilității principalelor situații generatoare de erori contabile prin evaluarea complianței aplicative cu ajutorul chestionarului aplicat; conceptualizarea, testarea și validarea unui model econometric de analiză a procedurilor de corectare a erorilor contabile; identificarea nevoii de flexibilitate adaptativă a Dosarului prețurilor de transfer în funcție de politicile contabile; crearea unui sistem de trasabilitate care să asigure respectarea cerințelor globale de securitate financiară, de transparență fiscală și de etică procedurală contabilă; elaborarea unui model statistic pentru evaluarea markerilor de risc; dezvoltarea profilelor diferențiate dintr-o perspectivă financiar-contabilă.

Noutatea și originalitatea științifică rezidă în fundamentarea unor modele econometrice și teoretice de analiză a procedurilor de corectare a erorilor contabile identificate cu ocazia evenimentelor ulterioare bilanțului, fundamentarea unor modele econometrice de stabilitate financiară bazate pe monitorizarea riscului prin îmbunătățirea aplicării politicilor contabile, ce privesc: flexibilizarea adaptativă a Dosarului prețurilor de transfer la cerințele metodologice prin intermediul politicilor contabile; proiectarea politicilor contabile la un domeniu de maxim interes pentru securizarea tranzacțiilor financiare efectuate cu părți afiliate; monitorizarea riscului de fraudă și eroare asimilat prețurilor de transfer.

Rezultatele științifice obținute care contribuie la soluționarea unei probleme științifice importante, constau în abordarea științifică, metodologică și aplicativă a metodelor econometrice de eficientizare a pachetului de politici contabile, fapt care contribuie în mod adecvat, la creșterea calității și eficacității politicilor contabile, în vederea monitorizării riscurilor, realizării strategiilor manageriale și creșterii performanței entității. Elucidarea acestei probleme a demonstrat avantajele recomandărilor formulate în teză și influența benefică a acestora asupra eficacității politicilor contabile transpuse la nivelul situațiilor financiare, și respectiv asupra performanței entităților.

Semnificația teoretică și valoarea aplicativă derivă din impactul recomandărilor teoretice și practice aferente evaluării complianței în utilizarea politicilor contabile pe criteriul calității informației contabile și aportului la cadrul actual al practicilor, care vor optimiza eficacitatea pachetului politicilor contabile, perfectibilă pentru indicatorii cu grad de reflexivitate pozitiv.

Implementarea rezultatelor științifice elaborate în teză, s-a realizat prin acceptarea spre implementare a rezultatelor în practica contabilă a unor entități din R.M. și România, acestea putând fi utilizate și în procesul didactic al instituțiilor de învățământ cu profil economic.

ANNOTATION

SORICI (ZLATI) Monica-Laura, "Analysis and evaluation of the package of accounting policies through statistical methods and procedures", PhD thesis in economic sciences, Chisinau, 2023

Structure of the thesis: annotation, introduction, three chapters, conclusions and recommendations, bibliography (160 titles), 14 annexes, 137 pages of basic text, 22 tables and 24 figures. The obtained results are published in 30 scientific papers.

Keywords: package of accounting policies, accounting policies, accounting principles, econometric modeling, compliance, (SNC) National Accounting Standards, (IFRS) International Financial Reporting Standards, effectiveness, accounting errors, transfer pricing, risk markers, theoretical model of financial stability.

Field of study: accounting.

The aim of the thesis is to identify the possibilities of increasing the quality and effectiveness of accounting policies for entities by creating theoretical and applied econometric models and determining the impact on risks, managerial strategies and entity performance.

Research objectives: arguing the most fundamental approaches regarding the concept of accounting policies; deepening and theoretical development of the notion of a package of accounting policies; monitoring the traceability of the main situations that generate accounting errors by evaluating application compliance with the help of the applied questionnaire; conceptualization, testing and validation of an econometric model for the analysis of accounting error correction procedures; identifying the need for adaptive flexibility of the Transfer Pricing File according to accounting policies; the creation of a traceability system that ensures compliance with the global requirements of financial security, fiscal transparency and accounting procedural ethics; development of a statistical model for the evaluation of risk markers; the development of differentiated profiles from a financial-accounting perspective.

The scientific novelty and originality lies in the foundation of some econometric and theoretical models for the analysis of the procedures for correcting accounting errors identified on the occasion of the events subsequent to the balance sheet, the foundation of some econometric models of financial stability based on risk monitoring by improving the application of accounting policies, regarding: adaptive flexibility of the transfer pricing file to the methodological requirements through the accounting policies; designing accounting policies in an area of maximum interest for securing financial transactions made with related parties; monitoring the risk of fraud and error assimilated to transfer prices.

The obtained scientific results that contribute to the solution of an important scientific problem, consist in the scientific, methodological and applied approach of the econometric methods of making the package of accounting policies more efficient, a fact that adequately contributes to increasing the quality and effectiveness of accounting policies, in order to monitor risks, the realization of managerial strategies and the increase of the entity's performance. The elucidation of this problem demonstrated the advantages of the recommendations formulated in the thesis and their beneficial influence on the effectiveness of the accounting policies transposed to the level of the financial statements, and respectively on the performance of the entities.

The theoretical significance and the applied value derive from the impact of the theoretical and practical recommendations related to the assessment of compliance in the use of accounting policies on the criterion of the quality of accounting information and the contribution to the current framework of practices, which will optimize the effectiveness of the package of accounting policies, perfectable for indicators with a positive degree of reflexivity.

The implementation of the scientific results elaborated in the thesis was achieved by accepting the results for implementation in the accounting practice of some entities from the R.M. and Romania, they can also be used in the didactic process of educational institutions with an economic profile.

АННОТАЦИЯ

СОРИЧ (ЗЛАТИ) Моника-Лаура, «Анализ и оценка пакета учетной политики с помощью статистических методов и процедур», кандидатская диссертация по экономическим наукам, Кишинев, 2023

Структура диссертации: аннотация, введение, три главы, выводы и рекомендации, библиография (160 наименований), 14 приложений, 137 страниц основного текста, 22 таблицы и 24 рисунка. Полученные результаты опубликованы в 30 научных статьях.

Ключевые слова: пакет учетной политики, учетная политика, принципы учета, эконометрическое моделирование, соответствие, (ВНС) Национальные стандарты бухгалтерского учета, (МСФО) Международные стандарты финансовой отчетности, эффективность, учетные ошибки, трансфертное ценообразование, маркеры риска, теоретическая модель финансовой устойчивости.

Направление обучения: бухгалтерский учет.

Целью диссертации является выявление возможностей повышения качества и эффективности учетной политики для организаций путем создания теоретических и прикладных эконометрических моделей и определения влияния на риски, управленческие стратегии и результаты деятельности организации.

Задачи исследования: аргументация наиболее принципиальных подходов к понятию учетной политики; углубление и теоретическое развитие понятия пакета учетной политики; контроль прослеживаемости основных ситуаций, порождающих учетные ошибки, путем оценки соответствия приложения с помощью прилагаемой анкеты; концептуализация, тестирование и валидация эконометрической модели для анализа процедур исправления бухгалтерских ошибок; определение потребности в адаптивной гибкости файла трансфертного ценообразования в соответствии с учетной политикой; создание системы прослеживаемости, обеспечивающей соблюдение глобальных требований финансовой безопасности, фискальной прозрачности и процедурной этики бухгалтерского учета; разработка статистической модели оценки маркеров риска; разработка дифференцированных профилей с финансово-бухгалтерской точки зрения.

Научная новизна и оригинальность заключается в обосновании некоторых эконометрических и теоретических моделей анализа процедур исправления бухгалтерских ошибок, выявленных по случаю послеотчетных событий, обосновании некоторых эконометрических моделей финансовой устойчивости на основе риска. мониторинг путем совершенствования применения учетной политики в отношении: адаптивной гибкости файла трансфертного ценообразования к методологическим требованиям посредством учетной политики; разработка учетной политики в области максимального интереса для обеспечения финансовых операций, совершенных со связанными сторонами; мониторинг рисков мошенничества и ошибок, связанных с трансфертными ценами.

Полученные научные результаты, способствующие решению важной научной проблемы, заключаются в научно-методологическом и прикладном подходе эконометрических методов повышения эффективности комплекса учетной политики, что адекватно способствует повышению качества и эффективности учетной политики. учетная политика, с целью мониторинга рисков, реализации управленческих стратегий и повышения эффективности деятельности предприятия. Выяснение данной проблемы показало преимущества рекомендаций, сформулированных в диссертации, и их благотворное влияние на эффективность учетной политики, перенесенной на уровень бухгалтерской отчетности, и, соответственно, на результаты деятельности организаций.

Теоретическая значимость и прикладная ценность вытекают из влияния теоретических и практических рекомендаций, связанных с оценкой соответствия применения учетной политики критерию качества учетной информации и вклада в существующую основу практики, которая будет оптимизировать эффективность пакета учетной политики, совершенствуемой для показателей с положительной степенью рефлексивности.

Внедрение научных результатов, разработанных в диссертации, было достигнуто за счет принятия результатов для внедрения в бухгалтерскую практику некоторых субъектов из Р.М. и Румынии, они также могут быть использованы в дидактическом процессе учебных заведений экономического профиля.

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