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PSYCHOLOGICAL ASPECTS OF THE FORMATION OF THE ACCOUNTING DEPARTMENT AT AGRICULTURAL ENTERPRISES AND ELEMENTS OF ITS AUDIT

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Abstract

The article analyzes the relationships between economic behavior of subjects and their psychological instructions within the framework of accounting. The concept of economic psychology and its development in the world are considered. The main areas of perceived information by accountants through the sense organs were studied. The essence of the vision of the map of the inner world of a person is revealed in accordance with the statement of R. Assagioli. Social responsibility and the Code of Ethics of the accounting profession, which are formed on the basis of such interrelated factors as reliability, professionalism, quality, and trust, were studied.

The types of accounting settings are considered: semantic, target and operational. The processes of motivation of accounting personnel at agricultural enterprises were studied, which made it possible to single out the interests, needs and incentives of employees of the accounting profession and to assert that material stimulation remains the most relevant for employees of the agricultural sector.

The psychological aspects of the accountant's activity from the position of the business owner, who, in addition to qualifications, professional knowledge and skills, also make demands on the personal qualities of the accountant, are singled out. Factors influencing the activity of the accountant, which form the environment of the enterprise (size of the enterprise, psychological features, field of activity, professional knowledge) are analyzed.

An analysis of the provision of quality characteristics of the audit by accountants and its impact on the economic prosperity of the agricultural enterprise in terms of the stay of employees at various stages of their activity was carried out.

It has been proven that the underestimation of the psychological aspects of the activity of accounting employees of the enterprise increases the risk of ineffective decisions in the field of its financial and economic activity.

Keywords: accountant, accounting, audit, personality, economic psychology, motivation, accounting systems, employee's social responsibility.

Introduction. Currently, accounting, using the achievements of other sciences and new technical means to solve the tasks [15, p. 138], undergoes a new stage of its development. His achievements are largely explained by psychological sciences, since it is the person who is the key figure as the spokesperson of accounting thought.

Understanding the influence of psychology on accounting allows us to approach the understanding of the nature of the emergence of various directions in the theory and practice of accounting [8], helps to provide a new understanding of accounting issues and contributes to the improvement of the accounting system.

Review of literature. Today, many scientists deal with the organization of accounting and auditing at the enterprise, namely: Apenko S.N. [1], Butko M.P. [5], Grishnova O.A. [7], Gulya M. [8], Demchenko T.O. [9], Kulynych I.O. [12], Muravsky V.V. [15], Pyatov

M.L. [18], Syngaivska I. [20], Turchyn L.E. [22]. Among foreign scientists, we can single out: Assagioli R. [3], Atkinson E. [4], O'Neill O. [16] and others.

Paying tribute to the value of the results obtained by the above-mentioned authors, I would like to note that the question of the psychological influence of various factors on the accounting processes of the enterprise, which are formed by the human behavior of accountants, remains unresolved.

The purpose of the article. The study of connections between the economic behavior of subjects (persons, enterprises, social groups) and their instructions within the framework of accounting, taking into account psychology, which is the basis for the interpretation of important aspects of human professional behavior.

Results and discussions. Psychologists, studying human behavior in recent centuries, have created a significant set of theories about how people behave in society.

Psychology is the science of the general patterns of evolution and functioning of the psyche and mental processes as specific forms of life activity of animals and individuals of the human race [6, p. 7]. Since ancient times, people began to think about the mechanisms of various mental processes (attention, speech, imagination, thinking, etc.), mental properties of the individual (temperament, character, abilities), mental states (fear, joy, sadness), mental formations (knowledge, ability, skills, mastery) [7, p. 44].

Among the main stages of the development of psychology, modern scientists single out [12, p. 24]:

At the first stage (more than two thousand years ago), psychology was considered as the science of the soul. The first system of psychological concepts is laid out in Aristotle's treatise «On the Soul».

In the 17th century in connection with the development of mathematical and natural literacy, psychology was presented as a science of consciousness.

Psychology as an independent science emerged from philosophy in the middle of the 19th century. It was prepared by great successes in the experimental study of natural phenomena.

At the next stage (in the 20th century), psychology is defined as a science of behavior that studies human actions and reactions.

In the transition from one stage to another, the logic of the development of psychology is described. It is not reduced to a chain: soul – psyche – consciousness – behavior. The vector of its movement is represented in the expansion of the explanatory and predictive power of its concepts and categories. Modern psychology is defined as a science that studies the mechanisms, regularities and manifestations of the psyche. The very term «economic psychology» was first used in 1881 by G. Tard [13, p. 38].

In our opinion, accounting is an economic science aimed at meeting the needs of realizing personal potential. But in this connection, the teachings of the founder of psychosynthesis, the outstanding Italian psychoanalyst Roberto Assagioli (1888-1974), are particularly interesting, who believed that the main task of psychosynthesis is to understand one's true self, only by understanding oneself can one achieve inner harmony and obtain satisfaction with one's relations with the outside world. Based on the results of the research, R. Assagioli formed a personality structure (Fig. 1), which, in our opinion, can be transferred to professional accountants.

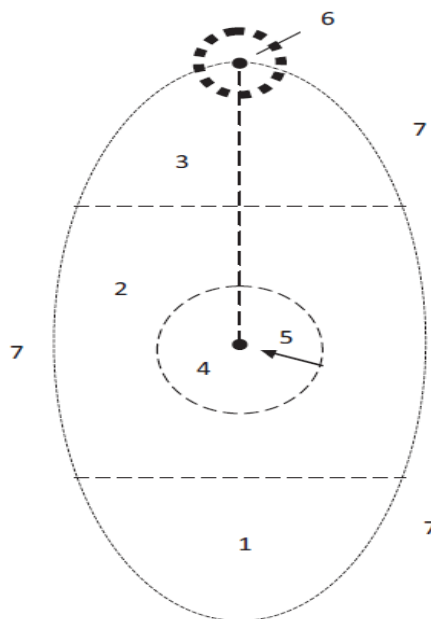


Fig. 1. Map of the inner world of a person, respectively to R. Assagioli

Source: [3, p. 23].

- where: 1 – lower unconscious (instincts);
 2 – average unconscious (thoughts and feelings that are easily realized);
 3 – higher unconscious (abilities, intuition, inspiration);
 4 – field of consciousness (analyzed feelings, thoughts, urges);
 5 – conscious «I» (the center of our consciousness – the point of clear awareness);
 6 – higher «I» (our true essence, it does not change and does not disappear);
 7 – collective unconscious.

The outer oval of the map of the inner world, drawn by R. Assagioli with a dotted line, because the modern personality cannot be separated from the experience of all humanity, which is transmitted from generation to generation.

Undoubtedly, feelings, without which activity is impossible or very difficult, have a huge impact on activity. The work of an accountant involves both the im-

plementation of accounting functions and communication with management, which is expressed in various professional retraining programs, submitted reports on the work performed, communication with various users of financial statements.

Modern scientific research shows that information is perceived by a person through the sense organs in the following way (Fig. 1).

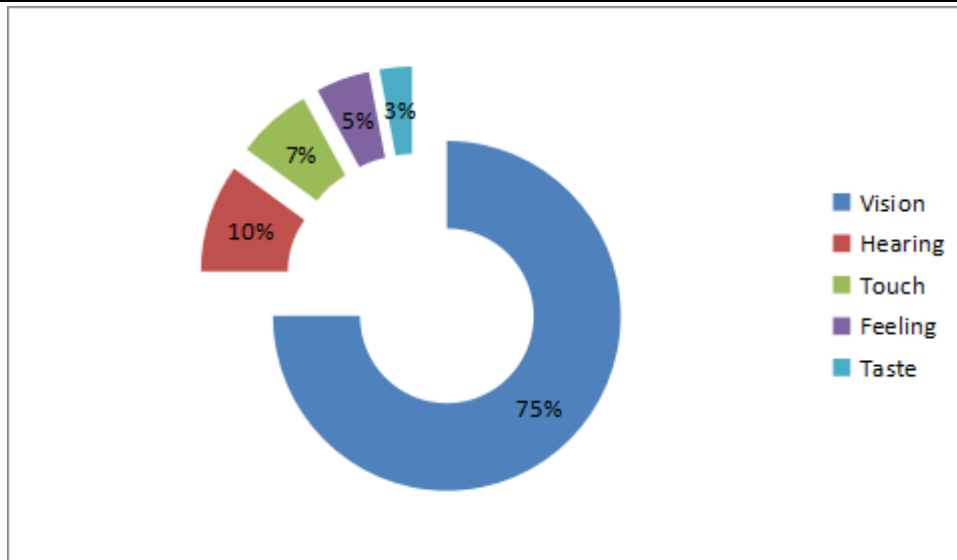


Fig. 1. Ways of perceiving information by a person.

Source: compiled on the basis of [5, p. 62].

Based on this, according to M. L. Pyatov, for the purposes of enterprise management, «an important task is to solve purely psychological problems that arise between accountants who create accounting information and enterprise managers» [18, p. 82].

In this context, we agree with the point of view of A. P. Rudanovsky, Y.V. Sokolov, that the analysis of the received information in the form of financial statements should be considered as a logical continuation of accounting. At the same time, it is impossible not to take into account the industry aspects and their influence on the setting and organization of accounting, since many economic, legal and psychological aspects have different effects on the setting of the accounting process and the formation of reporting. So, for example, in agriculture, in addition to the production process itself, in our opinion, psychological factors of labor activity, including accountants, must be taken into account, which has significant features in their relationship with the subject, work tools, and physical and social environments [21, p. 99].

Today, the work of an accountant is not the most prestigious in society, but no one doubts that this work is necessary [19, p. 203].

When constructing the accounting process, the accountant from the point of view of psychology examines every fact of economic life on two levels – legal and economic. They make demands on him, which forms a predictable decision on which other users of this information depend. It is at this moment that the laws of psychological behavior of a specific person are revealed. Psychological behavior in the dictionary of I.M. Kondakova is defined as the active interaction of living beings with the surrounding world, during which it purposefully affects the object, and due to this, it satisfies its needs [10, p. 98].

Other scientists consider such subject activity one of the main categories of psychology. In particular, the psychological category of activity combines psychology and management theory, which is the basis on which the relationship between the content of management activity and its psychological mechanisms is established. Based on this, the responsibility of a professional accountant is not reduced only to meeting the needs of the employer, but also takes into account the interests of the public, which are largely determined by the standards of the accounting profession (Fig. 2).

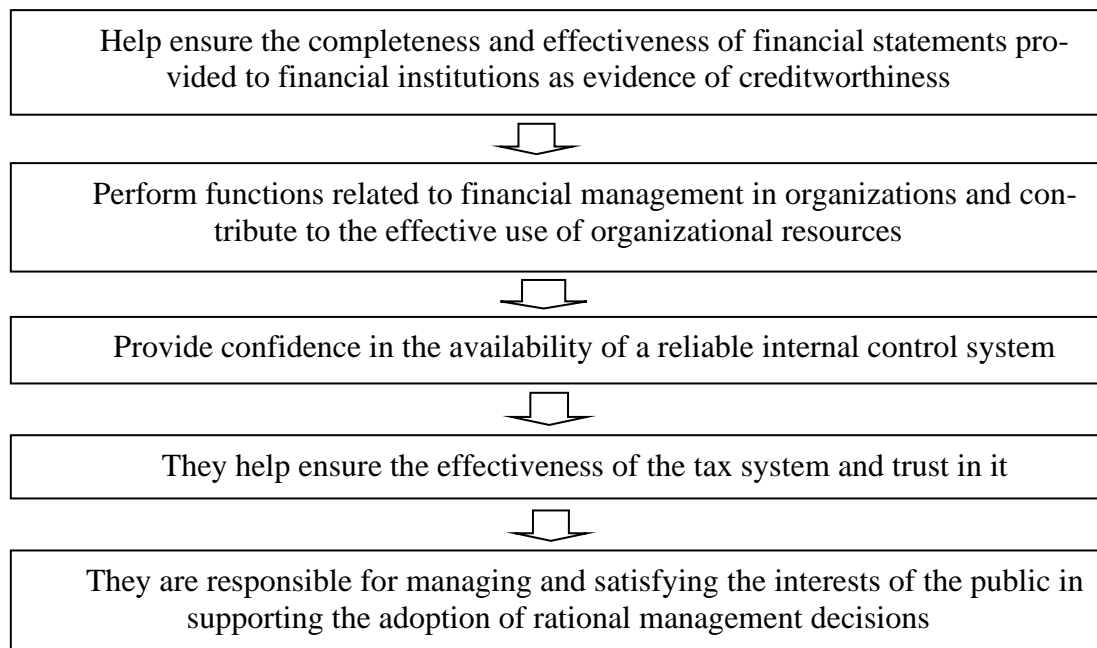


Fig. 2. Social responsibility of the accounting profession.

Source: [7, p. 13].

However, professional accountants will only be able to remain in this position if they continue to provide the public with these services at a high level that demonstrates that public confidence is well founded. Therefore, representatives of the accounting profession all over the world have a vested interest in meeting all ethical requirements.

According to the Code of Ethics, the goals of the accounting profession are to perform their work in ac-

cordance with established standards that satisfy the interests of the public [11]. In order to achieve these goals, it is necessary to possess four main factors that are interrelated (Fig. 3).

Criticism of ethical principles for the incomplete possibility of being guided by them in a specific situation drew the attention of researchers of this problem to the psychological attitudes formed by this profession [16, p. 141].

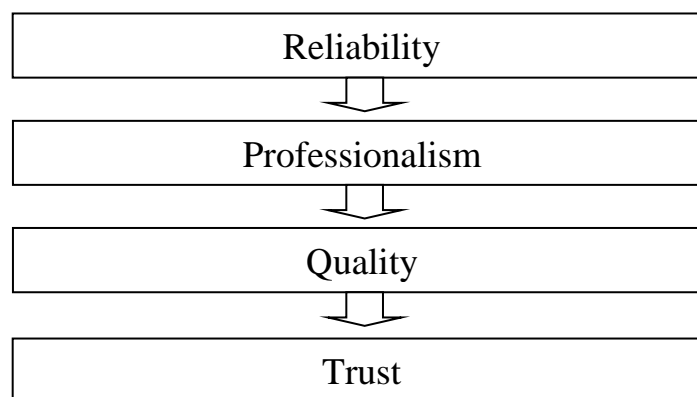


Fig. 3 Factors for achieving success in the accounting profession.

Source: [22].

Thus, A. G. Asmolov singles out three types of accounting systems: semantic, target, and operational (Table 1).

Table 1

Classification of installations by A. G. Asmolov

№	Kind	Content
1	Meaningful	The presence of meaning in the accountant in the form of readiness to carry out activities directed in a certain way.
2	Targeted	The accountant's ability to perform an action set as a goal.
3	Operational	Readiness to perform certain actions arising in connection with the situation of solving the task based on accounting and based on past experience.

Source: [1, p. 102].

An important concept that significantly affects the psychology of the formation of the accounting department at an agricultural enterprise is the concept of motivation (Table 2).

Table 2

The concept of «motivation» in scientific literature

№	Author	Content
1	2	3
1	E. Atkinson, D. Banker, R. Kaplan [4, c. 547]	Motivation is an individual's interest or internal impulse to act in a certain way.
2	S.M. Apenko, V.Yu. Mamaeva [3, c. 103]	Motivation is the process of influencing the motivational sphere of an individual in order to form a willingness to act in accordance with the goals of the subject of management.
3	T.A. Demchenko [9, c. 10]	Motivation is the process of combining the goals of the enterprise and the goals of the employee for the most complete satisfaction of their needs.

The process of motivation includes certain elements that are interrelated. In its general form, it is disclosed by us in Figure 4.

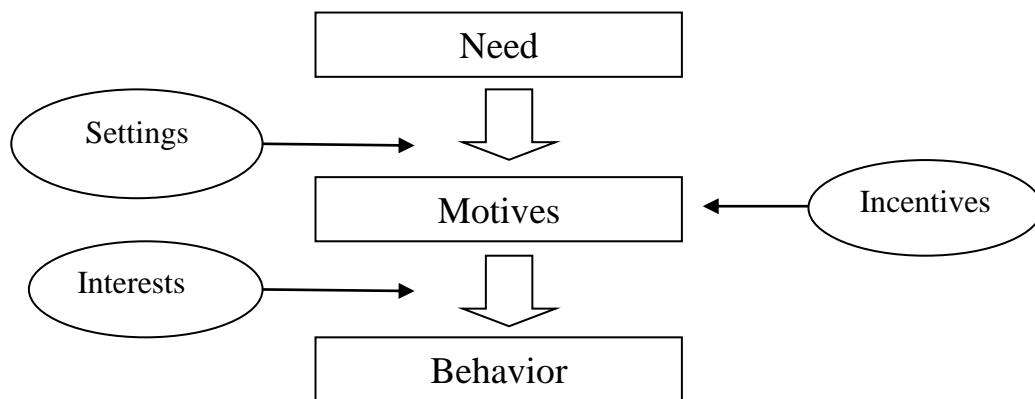


Fig. 4. Interrelationship of the main elements of motivation

Source: based on [17].

For an agricultural enterprise, accounting for the interests, needs and incentives of its employees is very important in creating and improving the motivation system, as it allows determining the direction of their behavior.

The combination of those shown in fig. 4 elements are the mechanism that allows the subject's needs to be satisfied in the most acceptable way – by realizing his

abilities, which in the future gives the manager the opportunity to develop an effective system of stimulating the work of the employee, combining, in this way, the goal of the enterprise and the goal of the accounting worker [9, p. 11].

Having studied the main elements of the motivational process, we can say that material stimulation remains the most relevant for workers in the agrarian sector.

We will also consider the psychological aspects of the accountant's activities from the side of the business owner. When hiring an accountant in an agricultural enterprise, two moments arise in the psychology of the employer, which are related to the applicant for this position. In addition to the requirements for qualifications, professional knowledge and skills, there are also requirements for the personal qualities of an accountant. Directors pursue a certain goal when selecting an accountant: some of them expect the accountant to actively participate in planning the organization's activi-

ties, while others assign the role of an ordinary employee to the accountant. At the same time, every manager understands that the behavior of the enterprise on the market largely depends on the professionalism of the accountant [20, p. 146].

At the same time, the manager must also take into account that the accountant and his professional judgment are influenced by various factors, such as the psychological characteristics of his personality, the level of professional knowledge, abilities, skills, the scope of the organization in which he works, etc. (Fig. 5).

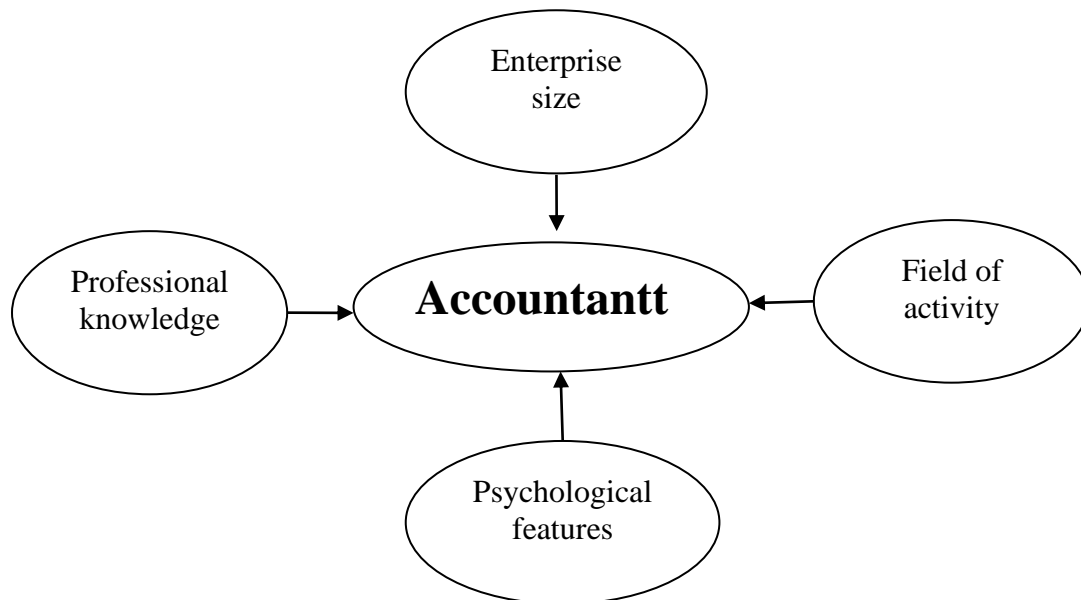


Fig. 5. Factors influencing the activity of an accountant.

Source: compiled on the basis of [15, p. 145].

The accountant is also influenced by the size of the organization he works in. This is especially important at the beginning of an accountant's career, when he gets practical experience. In a small organization, an accountant comes into contact with all areas of accounting and tax accounting, so there is an opportunity to gain practical experience in all areas of accounting, but in large companies, the accountant performs work in one direction and therefore does not get comprehensive practical experience. Here, again, the choice depends

on the psychological characteristics of the individual and his inclination to obtain practical knowledge.

Also, the accountant and the formation of his professional judgment is influenced by the industry and the specifics of its activity in which he works. The larger the enterprise in which the accountant works, the higher the management's requirements for his qualification level, the greater the responsibility and professional risks. Because the quality of accounting and the state of professionalism of the audit can affect the economic prosperity of the enterprise (Fig. 6).

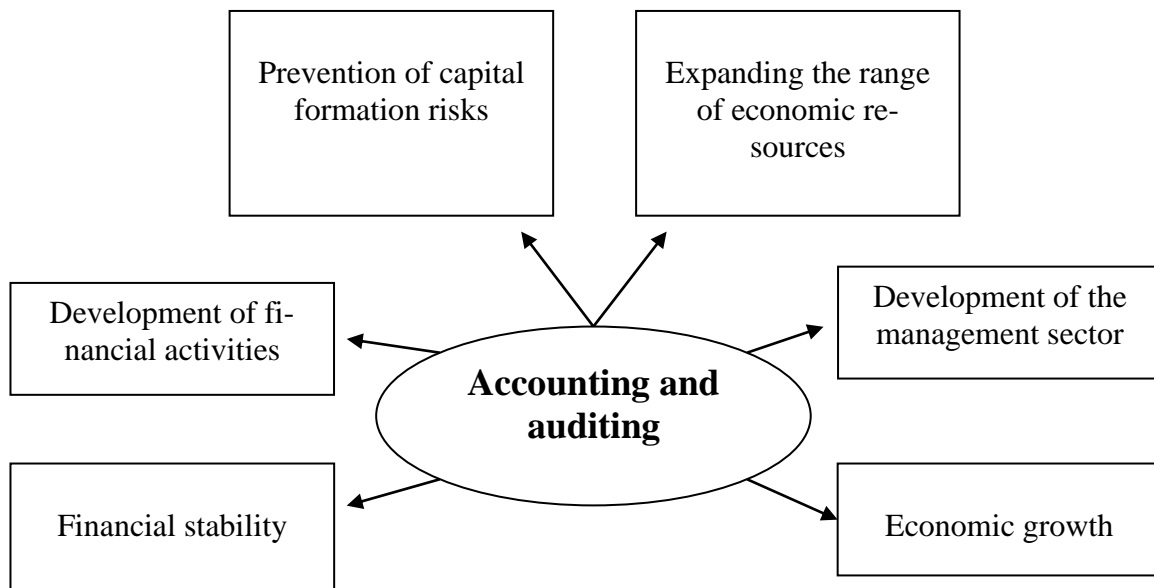


Fig. 6. The influence of the quality of accounting on the activity of an agricultural enterprise.

Source: compiled by the authors.

A psychological audit of an accountant's activity, from the manager's point of view, can be considered from the point of view of such stages of his activity as:

- Admission to a position in the organization;
- Current activity;
- Dismissal from work.

In accordance with the highlighted stages in Table 3, we have given the attitude of the accountant to the

information he audits when: taking up a position in the organization, taking into account the facts of economic life and forming reports during current activities, considering and analyzing his work from the standpoint of the legality of the actions performed when dismissal from office.

Table 3

The attitude of the accountant to the elements of accounting

Accounting element	Enrollment to the position	Activity	Firing from a job
Reporting	Distrust	The pursuit of authenticity	Adequacy to the facts of economic activity and legislation
Reflecting the facts of economic activity	Doubts	Trust and risk reduction	Adequacy to the facts of economic activity and legislation
Balance summary	Trust	Trust	Trust
Amount by balance sheet items	Doubts	Trust	Adequacy to the facts of economic activity and legislation

Source: compiled by the authors.

From a psychological point of view, the accountant's personality at the time of the audit at the stage of recruitment and familiarization with documentation and reporting may have such feelings as trust, doubt or mistrust of the information received by him.

Trust means a feeling of complete peace, the absence of any doubts, the complete naturalness of relations, as well as a positive attitude towards an object or subject, based on confidence in its reliability, conscientiousness, reliability or honesty. In turn, mistrust is a lack of trust.

Doubt is the lack of confidence in something, belief in something, uncertainty in the truth of something, the thought of a possible inconsistency with reality.

Under the risk of the accountant is considered the possible danger of any unfavorable result from the position of the organization of tax and financial accounting and the consequences of their management, the occurrence of intentional and unintentional errors.

Conclusions. Ethical and psychological aspects of professional judgment are usually not taken into account by practitioners and scientists, but they can provide the key to understanding the causes and nature of significant errors when choosing accounting methods. Underestimation of the psychological aspects of accounting policy inevitably increases the risk of ineffective decisions in the financial and economic activity of the organization.

The conducted study showed that the psychology of an accountant has a significant impact on the organization of the accounting process, and from the point of view of the individual, not every person can be an accountant. In order to become a professional accountant, in addition to knowledge, abilities and skills, it is necessary to have certain personal and professional qualities, as well as a certain temperament, character and abilities. Thus, the psychological characteristics of the individual are the prerequisites for success in professional activities.

To improve the qualification of an accountant, it is necessary to have knowledge in the field of practical psychology for: first, to know one's strengths and weaknesses and consciously use them both in professional activities, in communication, and in ordinary life situations; secondly, to be able to reveal one's psychological reserves; third, to preserve and maintain their mental and physical health.

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