



**Doctoral School in
Business Administration**

SUMMARY OF THESES

Janka Filyó

To the Ph.D. thesis entitled

**The analysis of the accounting reporting systems of
small and medium enterprises
in light of regulation and the applied practice**

Supervisor:

János Lukács, CSc
associate professor

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Department of Financial Accounting

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1. A Research history and justification of the topic

The regulation of accounting reporting systems is a much-discussed area both on international and national levels, the strengthening of striving for harmonization can be experienced. This process could be observed regarding large companies earlier, too, although nowadays the focus is much rather on the revision of the set of rules related to the accounting reporting of small and medium sized enterprises. This is underpinned by the recent events, including the birth of the international financial reporting standards for small and medium enterprises (IFRS for SME's) in 2009, the acceptance of the new EU directive on accounting in 2013 and the introduction of the Simplified annual report for micro entities in Hungary. Emphasis was put on questions regarding the utility, utilization of accounting reports, the appearance and information needs of stakeholders.

The role of SME's – 99.8% of enterprises belong to this sphere – in economy is well-reflected by the data of Eurostat, according to which 66.8% of employees and 57.4% of added value can be linked to them (SBA [2016]). Realizing their unique role, in a number of areas of economic life, researches especially related to SME's came into the foreground in the European Union. The application of the 'first think small' principle also spread to the area of accounting reporting and lead to the revision, rethinking of the system, especially in relation to microbusinesses.

My thesis focuses on the accounting reporting system related to SME's, its regulation, utilization and practical implementation.

I will review the theoretical background of the topic by processing the related international and national literature. I will present the theories related to the identification and the different informational needs of stakeholders, reaching the accounting reporting system aiming at resolving conflicts of interest, also having resulted in the necessity of regulation.

In more areas – such as the withdrawals from and holding back of income, and the publication or holding back of information – conflicts of interest can be observed among actors. This and the detailed explanation of the relations between stakeholders and the

rising information needs are described amongst others by Baricz [1997], Benedict – Elliott [2001], Glautier - Underdown [2001] and Lakatos [2009].

In case of smaller enterprises some stakeholder roles (owner, manager, employee) can be mixed or they will not necessarily appear (e.g. creditor), which can influence the needs for information and can lead to the modification (decrease) of arising conflicts of interest.

Thus stakeholders require information describing the wealth, financial and income situation of the enterprise, which needs to be clear (understandable and transparent), relevant, reliable (real, neutral, careful, complete) and comparable. The detailed introduction of quality requirements of information can be found in IFRS framework principles, US GAAP provisions and in the work of Baricz [2009].

Based on this the question can arise whether among the data unrestrictedly available in the environment of the enterprise, by using which filters should we transfer information (interpreted data) to the users. It should be decided what to collect, how to process these and what to publish among them, so what should enter financial reports and publications. However, we also need to think over how the size of the enterprise influences this decision, i.e. is it necessary/needed to differentiate regarding the information to be presented depending on the size of the enterprise.

The regulation of accounting basically serves for the fulfillment of external informational needs and is aimed at the publication of the report of the enterprise. The method of regulation and the established accounting reporting systems show a different picture in the light of the international comparison. The development of accounting regulational systems, their similarities and the differences between them were observed by many experts in the past decades. About the researches we can read in details for example in the works of Nobes – Parker [2008], Haller – Walton [2003].

According to the definition of accounting by Nobes and Parker „*Accounting is a methodology practiced in different political, economic and social environments.*” (Nobes – Parker [2008] page 5.), which points out that the reasons for difference should be searched for in national characteristics. Based on their researches it found the following influencing

factors: cultural differences, legal system, the form of corporate financing, taxation, other external effects, accounting profession. I will also examine these factors in a more detailed way, demonstrating the results of the researches most connected to the area.

I will put an emphasis on the connection between accounting and taxation, which was examined by numerous studies in the past years. A branch of the researches is determined by the examinations comparing the taxation and accounting systems of countries, directed at their tightness (this is built up by e.g. Hoogendoorn [2006], Lamb – Nobes – Roberts [1998]), the other direction is typically the longitudinal examination of the system of a country (for example Haller's [1992] research on Germany, Artsberg's one [1996] on Sweden, and that of Nobes – Schwencke [2006] on Norway). The area examined by me is connected to the researches comparing countries, related to the exploration of differences, so I will present these in a more detailed way in the thesis.

According to Nobes [2011] two factors play an important role in the differences between applied accounting practices: the different set of accounting rules in the countries and the accounting practice established in the given country. The analysis carried out by multivariate statistical methods pointed out that despite the application of identical set of rules differences exist in the applied practice.

However, nowadays through the spread of globalization and IFRS's we can observe the convergence towards international standards in international accounting regulations, too, thus the regulation of financial reporting gets closer and closer to each other in the individual countries. The observation of harmonization processes is well enabled by the new direction observable in researches, which characterizes the similarity of different accounting systems as a distance from IAS/IFRS as a benchmark, we can mention for example the research of Beke [2010] here. Based on the comparison, the accounting system of Anglosaxon countries is closer to IAS/IFRS's, while the accounting regulation of continental European countries (except for the Netherlands) shows a more significant difference from that. The explanation of this can also be found in the different legal system, since the adaptation of standards is harder and more time consuming in the legal environment based on the principles of Roman law, regulating based on laws (Hungary also belongs here).

However it has to be said that although a convergence can be observed among accounting systems, numerous factors can hinder, slow down the process, which basically arise from the different economic, legal, social, cultural environment of the recipient countries.

In my thesis I will also touch upon the practical implementation of the described theories, such as the appearance of regulation on different levels, emphasizing the regulation of small and medium enterprises on international and national level. I will present the prescriptions related to the classification of business organizations according to SME and accounting aspects.

As Hungarian accounting-research history I need to point out the works of Bosnyák [2003] dealing with accounting policy decisions, those of Lakatos [2009] examining the connections between theory and regulation, the utility of financial reports and those of Kántor [2010] exploring the connection between the utilization of accounting information and the size of the company.

In the thesis, I will search for answer for the following research questions:

- from an accounting aspect who is qualified as SME, the determination of limit values is based on what kind of philosophy?
- which simplification opportunities are currently present for the SME sector in the accounting reporting system and to what extent enterprises utilize these?
- how is it allowed/possible to simplify the accounting regulations related to SME's?
- how tight the connection between corporate tax and accounting in case of SME's is?
- in an international comparison which factors prevail during the establishment of accounting regulations related to SME's?

The theoretical examinations of the thesis, the set out hypotheses and the empirical research conducted for their verification are all built around these questions.

2. The definition of the hypotheses of the research

During the evaluation of the accounting reporting system of small and medium enterprises the most often the arising information needs, the sphere of stakeholders, the tight connection with taxation and the judgement of the utility of financial reports can be found in the focus of the examination. However, nowadays more and more emphasis is put on the dimension of simplification opportunities both on the regulational and practical levels.

Based on these, I examined the accounting principles of small and medium enterprises. According to my assumption, the strives for simplification had already been visible, which I wished to underpin by the examination of two decision situations:

One of them is related to those cases, where the entrepreneur can choose among more options (for example the method of depreciations). I assume that in these cases they choose the simplest solution (linear depreciation method, which is the same as the degree acknowledged by corporate tax).

In the other decision situation, where there is only opportunity for application, but it is not mandatory (for example value correction, real evaluation, activation of the value of foundation-reorganization) as per my assumption they rather do not utilize the opportunity for choice.

Hypothesis H1: In Hungary smaller enterprises choose simpler solutions to a higher ratio during the establishment of their accounting principles than larger enterprises.

Hypothesis H2: In Hungary smaller enterprises take advantage of those choices of accounting principles, whose application is not mandatory to a smaller extent.

The other direction of research is related to the tightness of the connection between accounting and taxation. According to my assumption, smaller enterprises subordinate their accounting system to taxation, they shape it so that there will be the smallest possible difference between the accounting value and the value recognised by taxation, as a consequence of which smaller correction is needed for the specification of tax.

Hypothesis H3: In Hungary in case of smaller enterprises the relative difference between the accounting (earnings before taxes) and the taxation (tax base) income interpretation is smaller.

Hypothesis H4: In Hungary smaller enterprises have significantly less tax base modifying items than larger enterprises.

The third direction of the research is an international overview. I assume that in the regulation related to the accounting reporting of small and medium enterprises differences can be experienced and based on these nations can be arranged in groups.

Hypothesis H5: The individual countries can be arranged in groups based on their accounting regulations related to SME's.

3. Methods used and databases examined

For the testing of hypotheses I used 5 databases, one of them (corporate tax) was obtained from an external source, the others were produced by me based on publicly available corporate data (SE, LE), information collected during in-depth interviews (AO) and the utilization of the data of an international research (IR).

Database of smaller enterprises (DB:SE)

I conducted the testing of hypotheses H1 and H2 by examining the annexes of individual corporate reports. I considered the enterprises preparing simplified annual report as smaller enterprises. In the database of company register from the operating enterprises listed in Hungary I highlighted partnerships with limited liability and private limited liability companies based on filtering through corporate form (public limited liability companies I used for the database of larger enterprises, the low occurrence of other corporate forms did not justify their involvement in the examination) and for these I applied stratified random sampling. Based on these, to establish a database of 100 elements I needed the data of 73 limited liability companies and 27 partnerships with limited liability. I included the published accounting reports (e-reports) of 2012 in the examination. In order to produce the complete sample in case of limited liability companies 110, in case of partnerships with limited liability 49 enterprises had to be chosen, because in 62 cases the company did not meet the requirement system of getting into the sample. The reason for exclusions included the enterprise's not uploading its report, the report not being related to the complete calendar year, the preparation of other report types e.g. specific simplified annual report (without complimentary annex).

Database of larger enterprises (DB:LE)

The criterium for entering the database of larger enterprises necessary for the testing of hypotheses H1 and H2 was the preparation of annual report. In the company register database there was only one filtering condition based on which it could be assumed that the enterprise prepared an annual report – this is the public limited liability company form. Although since 2009 closed public limited liability companies can choose a simpler

reporting form, annual report is still the most widespread in this sphere of entrepreneurs. In order to reach the 30 elements needed for the database in the end 57 firms had to be chosen by simple random sampling, the main reason for exclusion being the preparation of simplified annual report and the report related to an incomplete calendar year.

Database of accounting offices (DB:AO)

In order to verify hypotheses H1 and H2, besides the examination of complimentary annexes I used the data of accountancy offices. I conducted unstructured in-depth interviews with the managers of 15 companies with accounting profile, during which they provided me information on their whole client sphere (altogether 493 enterprises) regarding the method of accounting reporting, area of activity, the establishment of the applied accounting policies and their main elements, which I included in a database.

Corporate tax database of 2015 (DB:CT)

In order to test hypotheses H3 and H4 I used the database of income tax returns from 2015 provided in the framework of the cooperational agreement between the National Tax and Customs Administration of Hungary and the Corvinus University of Budapest. In the database, the data of 420 523 business units providing income tax returns for 2015 in Hungary can be found without ID. For the analysis I classified the enterprises in three categories based on the three size categorizing parameters defining the type of accounting report (balance sheet total, net turnover, number of employees). For the classification all three data have to be present so the missing values had to be handled. In case of missing balance sheet total, net turnover or number of employees I considered their values zero. Based on the limit values related to the publication of reports I classified the firms into the category of Microbusiness report – Simplified annual report – Annual report.

International database (DB:IN)

In order to verify hypothesis H5 I used the data of the research conducted by the European Commission in 2011 (CNA Interpreta S.r.l. [2011]: Study on Accounting requirements for SMEs), which examined the accounting system of SME's of 20 countries – 19 EU member states (Austria, Belgium, The Czech Republic, Denmark, Estonia, France, Greece, Germany, Italy, Lithuania, The Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, The United Kingdom) and Norway. From the study I collected the data characterising the system of accounting reporting (structure of the report, limit values, publication, auditing) related to the individual countries. Hungary was not included in the original research, so I completed the database with data related to our country.

The processing and analysis of data were carried out with the IBM SPSS 22 program package, the use of which was enabled by the Corvinus University of Budapest. During the examination besides the fundamental statistical operations I also applied multivariate statistical methods (variance analysis, cluster analysis).

4. The results of the thesis

Business entities have to provide information to the stakeholders about their wealth, financial and income situation within the frames of the accounting report. There have always appeared simplification opportunities regarding the regulation of the report (simplified report, simplified annual report and its specific and microbusiness version) and there have also been such changes, e.g. the new accounting directive of the European Union or the Hungarian microbusiness government regulation. In my research I examined the reporting system of small enterprises according to the hypothesis established for 3 areas.

The first two hypotheses examined the accounting political decisions in connection with company size. In the analysis I classified business entities in two groups based on the report preparation limit values: companies preparing simplified annual report (smaller ones) and those preparing annual report (larger ones). Based on the statistics calculated from the 2012 annual report of the firms in the sample and variance analysis I proved that smaller enterprises rather choose simpler solutions during the development of their accounting principles (Hypothesis H1) and they take advantage of the not mandatorily applicable opportunities to a smaller extent (Hypothesis H2). These statements were also underpinned by the in-depth interviews conducted with the leaders of accountancy offices, which also highlighted that in case of small enterprises these questions often do not arise at all, since they do not possess the wealth element related to the decision. From these areas, the income tax return database also contained information for some, based on which I reached the same conclusions.

Based on the results of the research it can be stated that so far in practice smaller enterprises mostly used the processes fixed in the Simplified annual report for micro entities introduced in 2013, so from this aspect it did not imply significant simplification, but strengthened the existing practice. During the in-depth interviews conducted with accountants it became evident that the real simplification in the report for micro entities was shown during the year-end closing works (e.g. handling accruals) and also by the fact that no annex had to be prepared.

Further research could examine if there is difference in this area according to the economic activities of businessmen.

Besides the information provision in accounting reports, there is also a data provision in tax returns. In hypotheses H3 and H4 I examined the connection between accounting report and income tax return related to company size. Due to the characteristics of the used database (income tax returns) it was possible here to separate microbusinesses within small enterprises, which thus enabled a deeper analysis.

The examination pointed out that in case of microbusinesses in 139 790 cases (39,9%) there is no difference between the accounting (earnings before taxes) and the taxation (taxation base) yield interpretation, while in case of enterprises preparing simplified annual report this data is 6,9 %, while in case of those with annual reports it is 1.8 %. During the examination of relative income difference I concluded that – excluding extreme cases – in case of microbusinesses there is a significantly smaller difference than in case of those preparing simplified annual or annual reports.

Starting from the accounting earnings before taxes, the corporate tax base has to be determined with the help of the items altering the tax base. The legislation effective in 2015 determined 41 decreasing and 33 increasing items, the examination of which was enabled by the database. I concluded that there was a connection between the size of businesses and what percentage of them do not have tax base correction at all (microbusiness 35.2%, simplified annual report 4.5%, annual report 1.6%), on the other hand how many correctional items I took into consideration on average during the determination of tax base (in order 1.74; 4.05 and 6.27). In most cases corrections were found as equivalent increasing and decreasing items contributed to depreciation, this was the case for 41%, 29% and 16% of business types. Should we exclude this, then the number of those without tax base correction would increase significantly (55.2 %; 11.3%; 3.1%) and the number of average tax base corrections would significantly decrease (0.93; 3.47 and 5.96), especially among microbusinesses.

The research results raise the possibility of the introduction of a simplified income tax return.

After having looked at the Hungarian situation I also examined the quantitative and qualitative criteria related to simplification opportunities in accounting regulation in an international comparison.

Based on the legal form of business units (limited companies, unlimited companies, sole proprietorships) and their size (medium, small, micro) I compared the data characterizing the system of accounting reporting (structure of the report, limit values,

publication, auditing) related to the 20 countries of the database, completed with Hungary. After the individual analysis of the qualificational characteristics I classified the countries based on cluster analysis. The United Kingdom is different from the other examined countries, which can be contributed to its accounting system (Anglosaxon) and its separate regulation related to small enterprises. The other countries can be classified in four groups:

1. There is simplification, limit values approach the small enterprise value of the EU directive: Austria, Netherlands, Italy, Romania and Norway.
2. There is simplification, limit values amount to around a half of the limit value specified in the EU directive: Poland, Hungary.
3. There is simplification only on a micro level: France, Denmark, Portugal, Spain, Lithuania.
4. There is no simplification: Belgium, Czech Republic, Estonia, Greece, Germany, Sweden, Slovakia, Slovenia.

The new EU accounting directive adopted in 2013 among others aims at the harmonization of the criterium system related to small enterprises and provides simplification, exemption opportunities for them. Member states had to comply the related parts of their national legislation with the new directives by 20 July 2015. After this, it will be worth getting to know this part of the research and find out how close the accounting reporting systems of the individual countries got to each other, especially regarding the regulation related to SME's.

There is no use of simplifications in the area of accounting reporting if other areas – especially taxation – do not follow them and they often require deeper, more detailed data than those prescribed by accounting. Often the same data have to be provided for different authorities (e.g. taxation office, statistical office, corporate informational service). Real simplification would be seen if after providing data for one place, offices shared data among each other. One case of this could be the exemption of microbusinesses from the mandatory publication of accounting reports in the form that the relevant data of the income tax return would be published (taxation office forwarding them to the corporate informational service).

I hope that I will manage to contribute to the development of the system of accounting reporting with the results of my research.

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Relevant own publications

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