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The Chief Accountant in Russia: A Critical Moment

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There is hardly another position in Russia that arouses so many different associations as the position of a chief accountant. Let's begin with the facts: From a legal point of view, a chief accountant is the second most important person in a company after the general director. Besides, with little exception, the profession of an accountant in Russia is occupied by women.

The notion of a "Soviet accountant" cannot be regarded as a compliment, but it does not always have a negative meaning. While many directors prefer to have a dragon-secretary in their reception to provide themselves with good safety, others employ with pleasure an accountant of the "Soviet" type so that she applies her forces to extract documents from colleagues and partners. Nevertheless, this type is gradually slipping into the past.

At present, there is a demand for those accounting and tax experts who are able to give advice, are amiable in communication, have necessary technical skills and who treat the accounting with reasonable flexibility. It seems an unachievable ideal that is extremely difficult or even impossible to find. Let's see separate aspects of this type.

Accountant as a Consultant

The aim of an accounting department is to make about 15 reports per quarter and submit them to tax authorities. But the chief accountant who thinks like that is a loser. Nowadays, it is more important to be able to consult company's management (which includes not only the general director). Consultations are important because, on one hand, the document flow in the company must be organized in such way that the accounting department gets the necessary documents without overloading the employees. On the other hand, consultations can help in situations when statutory and tax accounting legislations foresee the possibilities of choice.

Communication

Universities that teach accounting normally do not specialize in teaching communication techniques. Those people who will have to communicate with a Russian accountant must try to understand her logic. For example, to the question "What rental expenses did we have in the third quarter?" you will get the sum amount with VAT. This is not typical for Western accounting, but it is widespread in Russia. Here it is necessary to remember that communication should not be one-sided.

Technical Skills

Accounting is not only preparing documents and making reports. Technical skills are in big demand, such as, for example, the ability to allocate types of expenses and project items in accounting programs (it is usually 1C). New configurations, such as 1C UPP (the answer to the Western ERP systems) also demand certain technical preparation.

To Weigh Arguments

Everybody is familiar with the following situation: The accountant has some idea in her mind, and she will fight for this until the end. At that, the private opinion of one tax inspector is treated as a law and is being struggled for with great passion. Today, we need the accountants who are able to take into consideration different arguments and who are ready to take some risks within the framework of the current legislation. In other words, the conservative accountants who avoid trying to discuss disputable situations with the inspector will not help their company make a tax audit check easier. Legal interpretation and reasonable tax planning look absolutely different.

Tax Legislation vs. Accounting

For a long time, accountants thought that it is more important to be experts in tax accounting rather than statutory accounting. Such point of view is very hard to change, but it must be done because this year the number of differences between accounting legislation and tax legislation has increased. Thus, in statutory accounting it is necessary to include reserves into reports (on warranty expenses, vacation, etc.), but in tax accounting it is not necessary or cannot be accepted at all. Also, the role of tax and accounting planning of the financial result is becoming more important. In this sense, the position of an accountant is becoming more prestigious.

The changes of the chief accountant's image are in full bloom now. Good specialists in this sphere are hard to find but, nevertheless, possible.

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