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THEORY AND PRACTICE OF ACCOUNTING AND VALUATION OF MEDICAL EQUIPMENT: PROBLEMS AND SOLUTIONS

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Abstract.

Introduction. Medical equipment is of great importance for the health protection, preservation and prolongation of life of citizens of any country. For Ukraine in conditions of martial law and daily saving of lives of wounded military and civilians, medical equipment is of exceptional importance. Medical equipment from Ukraine and from abroad must be fully accounted for and assessed at fair value. There are certain problems in this area of research and it is advisable to solve them effectively, therefore the topic of research is relevant and deserves the attention of accounting and taxation scientists.

The purpose of the study is to reflect the problems of the theory and practice of accounting and valuation of medical equipment and ways to solve them.

Research methods. The methods of critical analysis, generalization, formalization, concretization, graphical method, elements of the modeling method, method of analysis and synthesis were applied. Thanks to the use of various scientific tools and methods, problematic tasks related to the accounting and evaluation of medical equipment, caused by modern economic transformations and changes, were solved.

Research results. The article highlights the features and current issues of accounting for medical equipment, its assessment, including preliminary assessment – for drawing up an annual procurement plan and increasing the accuracy of assessment results in the Prozorro system, improving and developing the classification of such assets, as well as

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addressing relevant regulatory and legal aspects at the level of the healthcare entity – municipal non-profit enterprise. The existing author's positions and approaches to the problems of accounting and evaluation of medical equipment are analyzed. Attention is focused on the problematic issues of accounting and documentary support of medical equipment.

Prospects. In the future, it is advisable to focus research on issues of computerization of evaluation processes, analysis of the structure and efficiency of medical equipment, as well as problems of cost optimization and financing of the acquisition of such assets.

Keywords: medical equipment, financing, accounting, assessment, classification, municipal non-profit enterprise, medical institution, improvement, accounting policy.

Formulas: 6, fig: 2, tabl.:0, bibl: 19.

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1. Introduction. The accounting system in medical institutions is aimed at ensuring their effective functioning and providing quality services. In this context, medical equipment, as one of the important components of this process, requires appropriate and adequate attention, since its use creates rational foundations for the treatment or prevention of diseases. The accuracy, timeliness and quality of diagnosis and medical prescriptions depend entirely on the condition of the assets of this group. Accounting for medical equipment is an important information component, and therefore its rational organization is one of the main tasks of management. Among the most important issues of accounting for medical equipment, the following should be mentioned: insufficient integration of technical, financial, quality and clinical indicators in accounting and reporting; weak reflection and control of the effectiveness of the use of medical equipment; lack of a unified electronic accounting system, and others.

2. Literature review. In modern conditions and, in particular, in connection with the reform and change of the organizational and legal form of medical institutions (transformation into municipal non-profit enterprises), the issue of accounting is receiving more and more attention. In particular, such scientists as Bardash S. V., Svirko S. V., Kraevsky V. M. [1; 2], Zelenko S. V. [3], Sushko N. I. and Larikova T. V. [4], Pisarenko T. M. [3; 5] and many others carried out their research in this direction.

Reforming the healthcare sector and creating municipal non-profit enterprises on the basis of budgetary medical institutions has actualized the issues of accounting in them. Guziy O. V. notes that for healthcare institutions in the form of KNP there are three possible forms of accounting organization:

- 1) introduction of the position of accountant into the company's staff or creation of an accounting service headed by a chief accountant;
- 2) using the services of an accounting specialist registered as an entrepreneur who carries out entrepreneurial activities without creating a legal entity – under a contract;
- 3) keeping records on a contractual basis: by centralized accounting, by a business entity, by a self-employed person engaged in accounting and/or auditing activities. The manager has the opportunity to choose one of these forms [6].

In general, it should be noted that such approaches are not new, but the essence is that the newly created municipal non-profit enterprise (MNP), in addition to organizational

ones, have encountered many other problems, including purely practical ones. In particular, those related to the accounting of medical equipment. By the way, the issues of theoretical and practical principles of accounting for medical equipment in modern scientific Ukrainian literature are represented less capaciously.

One of the important areas of research is the issues related to solving the problem of categorical definitions. Onyshchenko V. notes that “although the TCU does not define medical equipment, using the general concept of “machinery and equipment” (paragraph 138.3.3. TCU), it can be concluded that these are medical products that have a useful life of more than 1 year and are recorded as fixed assets or low-value non-current tangible assets [7].

The specificity of municipal non-profit enterprises of medical institutions with respect to such assets is manifested in the issues of financing their activities, which consists in receiving budget funds (under medical guarantee programs and regional programs), grants, and other funds. Accordingly, these business entities are obliged, as recipients of budget funds, to take into account the requirements for accounting for expenses. Stankus T. notes “in this regard that expenses for the purchase of ... instruments, devices, accessories ..., which are not recorded as fixed assets ..., should be carried out under the economic classification of expenses code (KEKV) 2220 “Medicines and dressing materials”. In contrast, medical instruments that fall under the definition of fixed assets should be purchased under KEKV3110 “Purchase of equipment and long-term items” [8]. At the same time, the author focuses on the accounts for accounting for the relevant assets – 113 “Low-value non-current tangible assets” and 104 “Machinery and equipment”.

No less represented in scientific publications is the classification of medical equipment. Researchers and practitioners distinguish various features of the classification and justify the appropriateness of their use in accounting for medical equipment. One of the approaches is related to the Classifier, which is implemented in the Prozorro system. It is based on the international GMDN classifier. The latter, as Bibov I. states, “is used for clear identification of materials, instruments, implants and medical equipment in international practice. The GMDN nomenclature is a single platform for identifying medical devices and international industry information exchange. It is used in more than 70 countries around the world, in particular in all countries of Europe and the USA” [9].

Risk assessment is most actively used in the classification of medical equipment. Peter L., Hajek L., Maresova P., Augustynek M., Penhaker M. note: “the risk classes that each health device represents, and are designated as I, Ia, Ib, III, play an important role in accounting” [10, p.5].

Among other classification features, both in Ukraine and in foreign countries, the classification of medical equipment by functional feature is actively used for accounting purposes. However, there are certain differences in the composition of classification groups in Ukraine and foreign countries. For example, Alghanimi A. H. distinguishes; diagnostic, therapeutic, rehabilitation equipment, image processing equipment and control systems, furniture and auxiliary equipment [11, p.4]. Such a classification partially corresponds to the Ukrainian one, but it makes sense to investigate this direction more deeply and develop the most optimal approach to classification.

One of the reasons for this is the importance of medical equipment, its cost, purpose, as well as the lack of a clear definition of this asset. In particular, it is mostly considered in the context of medical devices, but some scientists and practitioners, for example, Onyshchenko V. in the article "Accounting for medicines and medical devices: examples from an expert" focus on inventories [12]. This approach has a rational grain, but at the same time, it is also quite debatable. As we can see from the review of literary sources in the issues of accounting for medical equipment, there are still many gaps that should be investigated and ways to solve existing problems should be sought.

3. The identification of previously unresolved issues and the formulation of research hypotheses. The purpose of the article is to study the problems of accounting and evaluation of medical equipment in modern conditions and develop proposals for their solution.

4. Research methodology and methods. The application of critical analysis allowed us to identify problematic areas of accounting, classification and evaluation of medical equipment, the features of the accounting reflection of these assets in municipal non-profit enterprises – medical institutions. Based on the principles of generalization and the graphical method, the Stages of medical equipment procurement in the Prozorro system and their documentary support were identified. Formalization and modeling elements are used to substantiate and illustrate the approach to establishing a preliminary assessment of medical equipment for its forecasting in the annual procurement plan taking into account the inflation index and exchange rate changes. The specification is applied when formulating accounting policy provisions arising from the systematization of issues of assessment and classification of medical equipment based on the results of the study, as well as regarding data sources for establishing the fair value of such assets. Analysis and synthesis made it possible to substantiate the feasibility of classifying medical equipment based on significance. Thanks to the use of various scientific tools and methods, problematic tasks related to accounting and assessment of medical equipment, caused by modern economic transformations and changes, have been solved.

5. Main results. Not only the quantity, but also the quality of medical services provided depend on the efficiency of the use of medical equipment. Therefore, the use of all levers to ensure the rational use of these assets, in particular, accounting, is an important research task.

As is known, the main important points of accounting for medical equipment are: assessment and recognition; classification; original cost; depreciation and wear; movement; inventory; reporting. Assessment and recognition of medical equipment is implemented in accordance with current regulatory legal regulations and has its own specifics, which manifests itself in connection with various sources of covering the costs of acquiring these assets.

As evidenced by the modern accounting practice of municipal non-profit enterprises, medical equipment is included in fixed assets, as well as other non-current tangible assets.

The classification of medical equipment as active part of the health care system is implemented according to the cost-term criterion - the cost is more than 20 thousand UAH; the useful life is more than 1 year. On the other hand, there is a group of low-value non-current tangible assets with a value up to this critical limit, but with a service

life of more than 1 year. As practice shows, medical equipment is also included in their composition. However, it should be noted that due to the lack of an official definition of this concept, as well as the content of the Draft Order of the Ministry of Health of Ukraine “Some Issues of Registration of Medical Equipment in the Register of Business Entities in the Healthcare Sector in the Electronic Healthcare System”, in particular the List of such equipment provided therein [13] the inclusion of the latter in the composition of this type of assets as low-value non-current tangible assets is quite debatable. In addition, if we pay attention to the Chart of Accounts used by KNP medical institutions [14], which provides for account 104 entitled “Machinery and Equipment”, then it will be more reasonable to consider medical equipment as part of fixed assets.

When identification medical equipment as an asset and inclusion it as part of fixed assets, attention should be paid to the fact of the source of origin. This fact affects several aspects related to accounting. First, depending on the source, the accounting account is selected – target financing (if the source of acquisition is the budget), or other accounts (with debtors, capital, investments, leases, etc.). And secondly, if such equipment is leased, then depending on the type of lease, it may be accounted for not as part of assets, but off-balance sheet.

This is actually the specificity of KNP medical institutions, which, despite their current status, continues have in them budgetary specificity, which affects the accounting of medical equipment (Fig. 1).

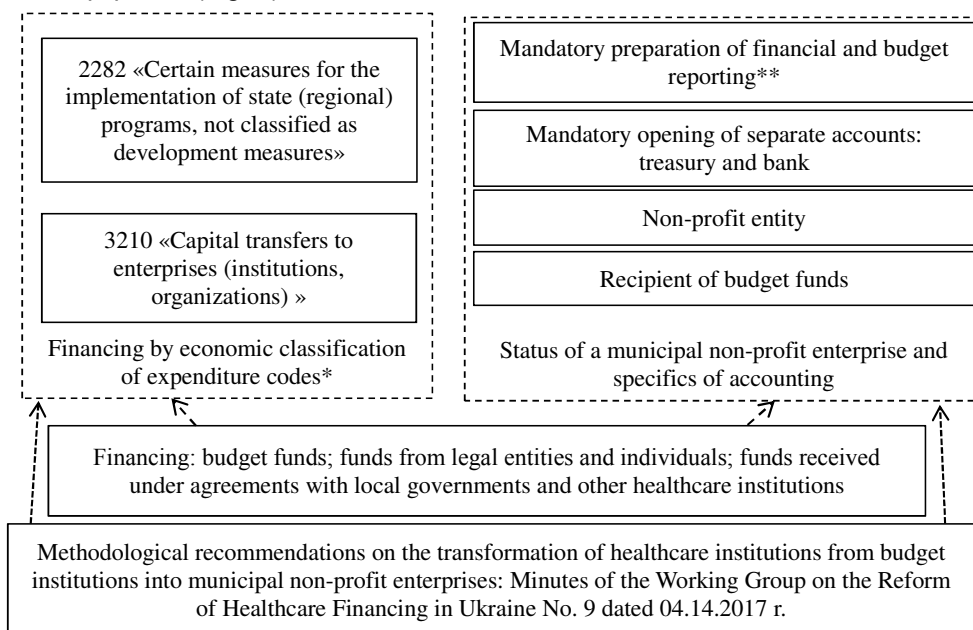


Fig. 1. Features of accounting for medical equipment of municipal non-profit enterprises arising from financing from various sources.

Source: generalized by the author; * – according to [15]; ** – submission to the Treasury bodies and the administrator of budget funds, and when receiving funds from other sources – to the bodies of the State Fiscal Service and Statistics.

A critical assessment of the current accounting system will allow determining the possibilities of improving accounting in terms of documentary and accounting support. The so-called “budgetary” nature of the activities of the municipal non-profit enterprises determines a number of status features of these health care entities. First of all, it is their non-profitability, and identification not as an administrator, but as a recipient of budget funds. In turn, these statuses entail the obligation to submit budget reporting in addition to the traditional list. In matters of accounting for medical equipment, in this case, it is worth paying attention to the fact that acquisition, major and current repairs must be carried out through the Prozorro system.

In organizational terms, all procedures can be conditionally divided into 6 stages, the content and documentation of which is formed in the accounting system (Fig. 2).

The first (B): Annual procurement plan; Justification of the expected cost; Tender documentation; Protocol for consideration of proposals; Procurement agreement; Acceptance-transfer acts; Contract implementation report.

The second (C): Commercial offer; License/permit for the supply of medical equipment; Certificates of conformity; Warranty documents; Declaration of conformity (when imported).

Substantiation of digital data in the above scheme involves the use of analytical tools for which there are certain requirements and approaches, which in conditions of instability can and should be adapted to take into account the relevant factors.

It should be recognized that the use of the Prozorro system in the procurement of medical equipment is quite strictly regulated. The development of standardized forms of documentary support for this process significantly simplifies both the procurement procedure itself and the accounting and settlement work of relevant specialists. On the one hand, part of such work falls within the cadence of accounting employees, but on the other hand, it falls within the powers of other services involved in material and technical support.

From the point of view of accounting, emphasis should be placed on the implementation of substantiation calculations, settlements with equipment suppliers, as well as its posting and documentary support for movement and use. Regarding the justifications of the expected cost of medical equipment, it should be noted that they are based on taking into account the current costs of a specific type of equipment and are formed on the basis of one of the following methods: market analysis; expert opinions; taking into account the cost parameters (averaged) of previous purchases through the Prozorro system or other information sources, including commercial offers. Due to the lack of a single approach to conducting substantiating calculations, the averaged cost forecasts found are quite conditional.

The undoubted advantage of forming the forecast cost of medical equipment is the availability of alternative approaches. Another positive point is the use of actual current price indicators in calculations. However, a significant drawback should be considered the fact that the risks of price changes in dynamics are not taken into account, since the calculations are based on averaged values.

To improve the approach to calculations, it is advisable to use correction factors to smooth out the gap associated with the time frame and changes in economic and financial conditions that affect the cost parameters of medical equipment.

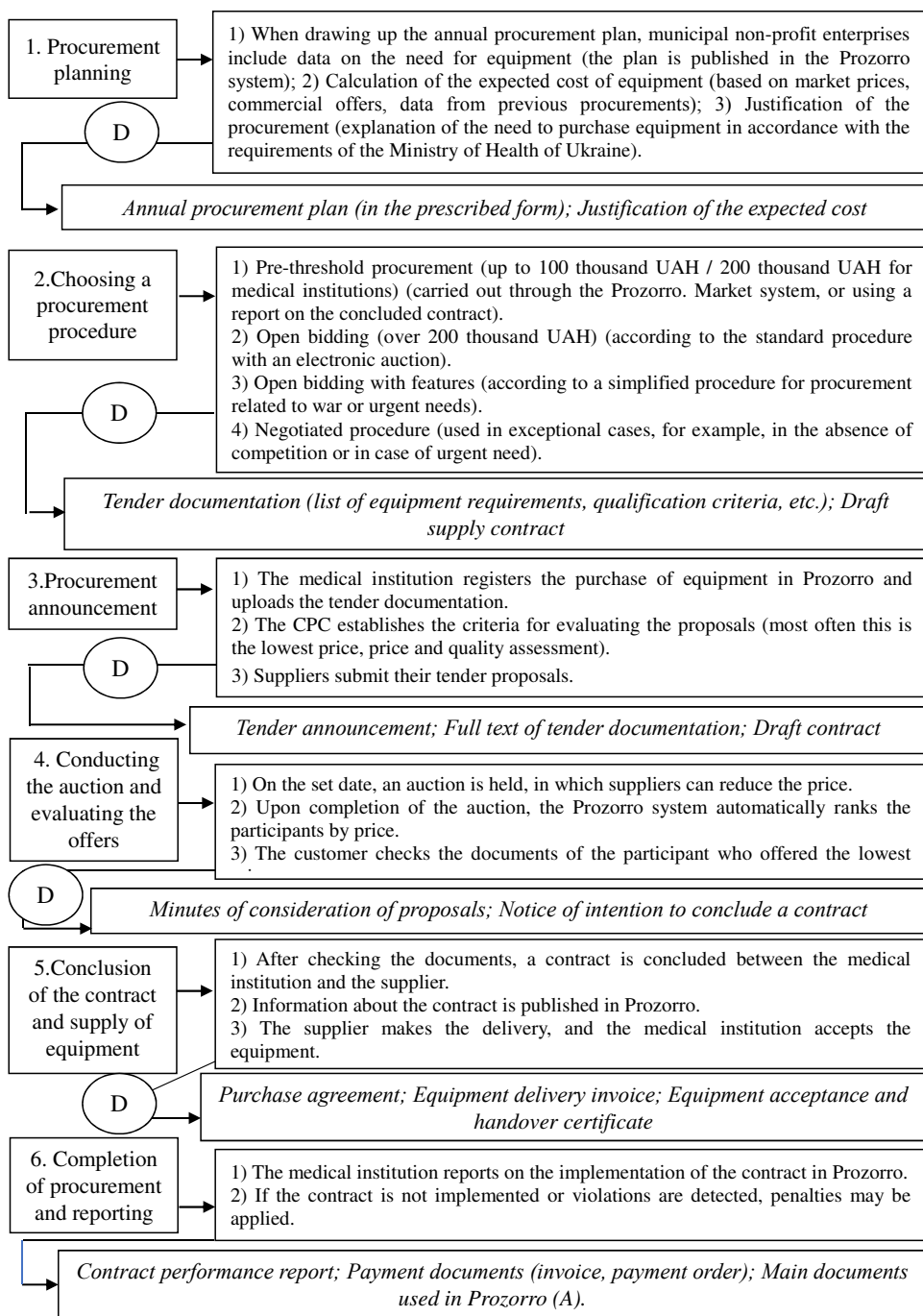


Fig. 2. Stages of medical equipment procurement in the Prozorro system and their documentary support.

Note: generalized based on [16; 17; 18]; D – documents; A – detailed below.

(A) – is a list that includes two groups: documents from the customer (B), i.e. KNP, and documents from the supplier (C).

The coefficients that are proposed to be included in the formula will allow taking into account in the average forecast value possible changes that objectively arise due to inflation, as well as other reasons.

In formalized form, the exchange rate change coefficient (K_{val}) looks like this:

$$K_{val} = \frac{KV_{new}}{KV_{old}}, \quad (1)$$

where KV_{new} – new exchange rate; KV_{old} – old exchange rate.

The coefficient of price dynamics (K_{dyn}) over recent years in a formalized form can be calculated as the geometric mean:

$$K_{dyn} = \sqrt[n-1]{\frac{P_n}{P}}, \quad (2)$$

where P_n – average price in the last year; P – average price in the base year.

A general, appropriate integrated formula for establishing the expected cost of medical equipment:

$$V_{medium} = \frac{\sum_{i=1}^n V_i}{n} \cdot K_{infl} \cdot K_{dyn}, \quad (3)$$

when importing medical equipment:

$$V_{medium} = \frac{\sum_{i=1}^n V_i}{n} \cdot K_{infl} \cdot K_{val} \cdot K_{dyn}, \quad (4)$$

The proposed approach will make it possible to establish a more accurate forecast cost of medical equipment and significantly reduce the gaps between it and the actual cost of the asset being purchased. Such approaches are justified if the purchase of medical equipment is carried out during the year (and the Procurement Plan, as is known, is formed at the beginning of the reporting period). It is especially important to apply correction factors for every 6 months of waiting for the purchase. It is clear that it is quite difficult to predict the exact level of inflation, so if it is planned to purchase equipment for a longer period than the first half of the year, then a possible solution would be to apply a surcharge, for example, adding 5-8% to the cost for every 6 months of waiting. The corresponding explanations should be made in the Explanatory Note to the Procurement Plan or, when calculating the expected cost, it is desirable to prescribe the justification for the coefficient applied.

An equally important task that is relevant when accounting for medical equipment is the valuation of these assets. When taking such assets into account, the sources and directions of obtaining equipment and its types are taken into account. First of all, this is that when purchasing, the accounting takes into account the original cost (IC_{equipm}), which is presented in a formalized form below:

$$IC_{equipm} = CP_{equipm} + C_{deliv} + C_{other}, \quad (5)$$

where IC_{equipm} – cost of purchasing equipment (price according to the contract); C_{deliv} – costs of delivery, commissioning, installation, start-up (putting into operation); C_{other} – other costs until commissioning.

In the case of importing equipment:

$$IC_{equipment} = CP_{equipment} + C_{deliv} + C_{other} + ID, \quad (6)$$

where ID – import duty (customs payments).

On the other hand, if the medical facility receives the equipment free of charge, then recognition and measurement have different features. The measurement is carried out at fair value on the date of receipt (it becomes the initial cost of the medical equipment received free of charge).

P(S)BO 7 provides the following definition of fair value: “the amount for which an asset can be sold or a liability can be paid under normal conditions on a certain date”, and also identifies the condition for recognizing such an asset: “if there is a probability that the enterprise will receive future economic benefits from its use and its value can be reliably determined” [19].

The determination of the fair value of medical equipment in a municipal non-profit enterprise can be carried out either by a special commission formed in the medical facility, or by independent experts. In this case, the involvement of the latter is not mandatory.

Simultaneously with the recognition of medical equipment as an asset and the establishment of the initial value based on fair value, income is also recognized (debit 10 “Fixed assets” subaccount 104 “Machinery and equipment” – Credit 424 “Non-current assets received free of charge” or 745 “Other operating income” (depending on the source and accounting policy).

In terms of improving the assessment, in particular regarding data sources for establishing fair value, it is worth providing a section on them in the Order on Accounting Policy. In this section, it is advisable to prescribe:

- 1) what specifically a medical institution takes into account as a data source: an official catalog, average market price or independent assessment;
- 2) criteria for when it is worth engaging a valuation specialist to establish fair value (for example, for expensive equipment);
- 3) rules for assessing new and used medical equipment;
- 4) justification of the feasibility of creating an internal base of market prices and maintaining a register of average market prices (by year or supplier).

The order also provides a reason to establish a classification of medical equipment by significance, in particular by cost or impact on activity. In this case, we are actually talking about detailing within the framework of the cost indicator – the criterion for classifying medical equipment as fixed assets or low-value tangible non-current assets. And the division by cost is proposed to be implemented for equipment classified as fixed assets.

An interesting point in this context is the fact that municipal non-profit enterprises can be guided as non-profit institutions by the provisions inherent in budgetary institutions, and therefore, the cost criterion for classifying an asset as fixed assets can be: 6000; 10000 (according to the Regulations and Standards for the Public Sector) or 20000 (as recommended in the Tax Code of Ukraine).

However, given the high cost of medical equipment, the most reasonable option would be to use the latter cost limit. Therefore, it would be rational to further classify medical equipment (or fixed assets (active part)) into groups: low-cost (from 20,000 to 30,000

(inclusive)); medium-cost (from 30,000 to 120,000 (inclusive)); high-cost (over 120,000). And in the latter case, professional appraisers should be invited to establish a fair value, which will allow for optimization of appraisal costs. This approach is especially relevant in terms of cooperation with appraisal specialists and technical experts when acquiring used equipment.

From the point of view of theoretical and normative principles, such proposals require legal consolidation. Within the framework of municipal non-profit enterprises, this can be done by introducing the relevant sections and items into the accounting policy, approved in the form of an order for a medical institution. In this case, it would also be reasonable to maintain an internal register of medical equipment valuation.

6. Concluding remarks. As a result of the study, problematic areas related to the accounting, valuation and classification of medical equipment were identified, and the features of the accounting reflection of these assets depending on the source of their acquisition were identified. Taking into account the significance of the impact of inflation and exchange rate changes, the need to increase the accuracy of forecasted valuation indicators was substantiated and its formalization was proposed. The proposed approach and the corresponding correction factors (inflation indices and exchange rate changes) allow establishing the forecasted cost of medical equipment for its reflection in the annual procurement plan, which is generated in the Prozorro system, as accurately as possible. The use of such an approach, as well as the classification of medical equipment by significance, will contribute to better control over their use and planning for renewal and replacement.

In the future, it is advisable to focus on the issues of computerization of valuation processes, analysis of the structure and efficiency of medical equipment, as well as problems of cost optimization and financing of the acquisition of such assets.

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ТЕОРІЯ ТА ПРАКТИКА ОБЛІКУ Й ОЦІНКИ МЕДИЧНОГО ОБЛАДНАННЯ: ПРОБЛЕМИ І ШЛЯХИ ВИРІШЕННЯ

Анотація.

Вступ. Медичне обладнання має важливе значення для охорони здоров'я, збереження і продовження життя громадян будь-якої країни. Для України в умовах воєнного стану та щоденного рятування життя поранених військових і цивільних медичне обладнання має виняткове значення. Медичне обладнання з України та із-за кордону необхідно облікувати у повному обсязі й оцінювати за справедливою вартістю. У цьому напрямку досліджень є певні проблеми і їх доцільно ефективно вирішувати, тому тема досліджень актуальна та заслуговує на увагу вчених з обліку й оподаткування.

Мета дослідження полягає у відображенні проблем теорії та практики обліку й оцінки медичного обладнання і шляхів їх вирішення.

Методи дослідження. Застосовано методи критичного аналізу, узагальнення, формалізації, конкретизації, графічний метод, елементи методу моделювання, метод аналізу і синтезу. Завдяки використанню різноманітного наукового інструментарію та методів вирішені проблемні завдання, пов'язані з обліком і оцінкою медичного обладнання, зумовлені сучасними економічними трансформаціями та змінами.

Результати дослідження. Висвітлено особливості та актуальні питання обліку медичного обладнання, його оцінки, зокрема попередньої – для складання

річного плану закупівель і підвищення точності оціночних результатів у системі Prozorro, удосконалення та розвитку класифікації таких активів, а також вирішення відповідних нормативно-правових аспектів на рівні суб'єкта охорони здоров'я – комунального неприбуткового підприємства. Проаналізовано авторські позиції та підходи до проблем обліку й оцінювання медичного обладнання. Акцентовано увагу на проблемних питаннях облікового й документального забезпечення медичного обладнання.

Перспективи. У перспективі акцент у дослідженнях доцільно робити на питаннях комп'ютеризації процесів оцінювання, проведенні аналізу структури та ефективності медичного обладнання, а також проблемах оптимізації витрат і фінансування придбання такого роду активів.

Ключові слова: медичне обладнання, фінансування, облік, оцінка, класифікація, комунальне неприбуткове підприємство, медичний заклад, удосконалення, облікова політика.

Формули: 6, рис. 2, табл. 0, бібл.: 19.

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