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## COMPARATIVE CHARACTERISTICS OF DOMESTIC AND FOREIGN ACCOUNTING SYSTEMS, PROSPECTS FOR ITS DEVELOPMENT

**Objective.** To conduct comparative characteristics of national and foreign accounting systems and identify the peculiarities of their functioning, which is necessary for Ukrainian enterprises and companies to enter new markets, improve competitiveness, as well as control and analysis of financial performance, preparation and submission of reports. The greatest practical interest is the experience of countries that have formed their accounting systems, fully converted to international accounting requirements and use international financial reporting standards.

**Methodology.** Analysis of the theoretical bases and practical application of accounting systems and models is based on the methods of theoretical generalization, grouping and concretization.

**Results.** Emphasis is placed on the existing classifications of systems and models of accounting, which have been studied by foreign and domestic scientists at different stages of economic development. The classification features, the common features and differences of the accounting systems in different countries were analyzed, the characteristic features of the accounting system in Ukraine and other post-Soviet countries were determined. According to the results of the study, the use of positive aspects in the domestic field of accounting procedures that will ensure the formation of a quality accounting information basis for internal and external users is proposed.

**Scientific novelty** The characteristic features of accounting systems and models in Ukraine and other countries are determined. It is proposed to expand the list of external factors influencing the formation of the domestic accounting system. The necessity of singling out the post-Soviet countries into a separate accounting model, taking into account the peculiarities of their development, is proved.

**Practical significance.** The results of the study provide a scientific and practical basis for the formation and harmonization of the domestic accounting and financial reporting system with the foreign system which will neutralize the impact of negative factors and form a clear concept for the development of the national accounting system.

**Key words:** accounting system, influencing factors, accounting system, classification, models.

**Introduction.** At the modern stage of transformation of the domestic economy aimed at the development of international market relations and integration into the world community, the harmonization of accounting of economic entities with international standards remains an urgent task, because it determines the impact of integration processes on accounting and financial reporting.

An important focus of accounting reform in Ukraine, in the context of the integration of the domestic economy into the global community, determines fundamentally new approaches and tasks to improve the level of management of economic entities.

The greatest practical interest is the experience of countries that have formed their accounting systems, fully converted to international accounting requirements and use international financial reporting standards.

Globalization of business, capital markets, processes of European integration, contribution of international organizations in the direction of harmonization of national systems of accounting

cause the necessity of detailed analysis of influence factors on national system of accounting in order to level out the differences between national and foreign systems of accounting and financial reporting.

**Analysis of recent studies and publications.** The study of the theory and methodology of domestic and foreign accounting and financial reporting systems has been devoted by such domestic and foreign scientists as, in particular, F.F. Butinets, M.F. Van Breda, D. Gerbout, A. Riakhi-Belkaoui, J.M. Zak, I.V. Kalnitskaya, A.S. Krasova, A.P. Mikhalkievich, N.P. Moshenko, V.F. Paliy, D.A. Pankov, S.M. Polenova, Y.V. Sokolov, O.V. Solovieva, E.S. Hendriksen, K.Y. Tsygankov, I.A. Shulgin.

**Objective of the article (statement of the problem).** To conduct the comparative characteristic of the national and foreign systems of accounting and identify the peculiarities of their functioning, which is necessary for Ukrainian enterprises and companies to enter new markets, increase competitiveness, as well as control and analysis of financial performance, compiling and

reporting. The practical implementation of positive aspects in the domestic field of accounting procedures will ensure the formation of a quality accounting information basis for internal and external users.

**Presentation of the basic material.** The changes that are constantly taking place in the economic, legal and social spheres of the country impose new requirements for the construction of accounting, which require a study of the fundamental provisions in force in countries with developed market economies. In this context, it is of paramount importance to study foreign experience, which should be combined with the domestic experience in accounting and financial reporting as much as possible. In doing so, it is necessary to retain what does not contradict global practice and enriches the domestic accounting system. The experience of developed countries should be used wisely, taking into account the peculiarities of national legislation and traditions which have developed historically.

Due to the increasing pace of internationalization of trade and investment, there is a need for international comparison of financial reporting, which involves the introduction of uniform accounting rules and the preparation of financial statements, with harmonization of national accounting standards.

Foreign countries are the founders of many legal systems: English, German, French, Scandinavian, which combined with other political and economic differences have created a huge variety of accounting systems, reducing the quality and comparability of financial statements of different countries in the context of globalization and growth of business investment activity. Leading countries, have taken the first steps towards accounting and financial reporting convergence. The problem of accounting convergence can be solved through two main approaches such as harmonization and standardization.

Harmonization of accounting implies consistency and coherence, adherence to accounting principles, and reporting by a group of countries or by a combination of countries. The combination and mutual consistency of countries' accounting regulation laws, each country having its own model of accounting organization and system of standards. The main objective of harmonization is that accounting standards should not differ significantly from similar standards of foreign countries, i.e. be in harmony with each other. [1].

The rapid innovative development of the country, the importance of providing prompt and reliable accounting and analytical information, the

question of forming an accounting and analytical framework for the organization of settlements with customers is very relevant area among scientists who have considered the main aspects of the formation of national and foreign accounting systems in their works [2].

Thus, Ahrens A. and Lobbeck J. note that the basis in the accounting and financial reporting system is the development and implementation of international standards as a method of harmonization of accounting practices in different countries. International Standards are divided into groups and are numbered and regulate accounting and auditing, are intended for the formation of accounting (financial) statements and can be adapted for auditing and related services. The authors emphasise that standards contain: basic principles, necessary procedures, and guidelines for the application of the principles and procedures. They point out the main feature of international standards, which is that they are used differently in different countries. [3].

The author Yasishena V. V. in her works distinguished the main principles of accounting - these are the basic, central provisions covering and influencing all elements of the accounting system, considering the accounting policy and financial statements. [4].

Also, Pilipenko K.A., considered the concept of public accounting system, which is concretised by a number of principles:

- the historical place of the accounting system (commercial stage, entrepreneurial, organisational, optimisation, strategic);
- the accounting and valuation methods used for inventories (acquisition cost, realisable value and weighted average cost, target cost, first-in-first-out and last-in-first-out methods)
- the methods of recording foreign currency in the firm's books and records;
- the methods used to calculate and record depreciation;
- the reporting forms and indicators and their regulation;
- external control techniques of firms [5].

Scientists Skrypyk M.I. and Grigorevskaya E.A. have stressed that each country has its own specifics of accounting. They identified a large number of influencing factors on the construction of national accounting systems. In their view, a classification that identifies the factors that have a dominant influence, and divides them into internal and external, is useful. Internal factors include accounting policies, organizational culture; internal regulation of accounting processes. External factors include the culture of the country, the general legal system, the conditions of economic

development, technological progress, the system of education and training of professionals. [6].

Similarly, external factors can be divided into typologies: institutional (legal and economic systems), economic (financial system and economic role of the state), socio-cultural (culture, language, doctrine, entrepreneurial skills).

and, if necessary, processes external information and provides reports to managers in the necessary context and produces a specific product - collateral.

Based on the study the author proposed the following definition of accounting and

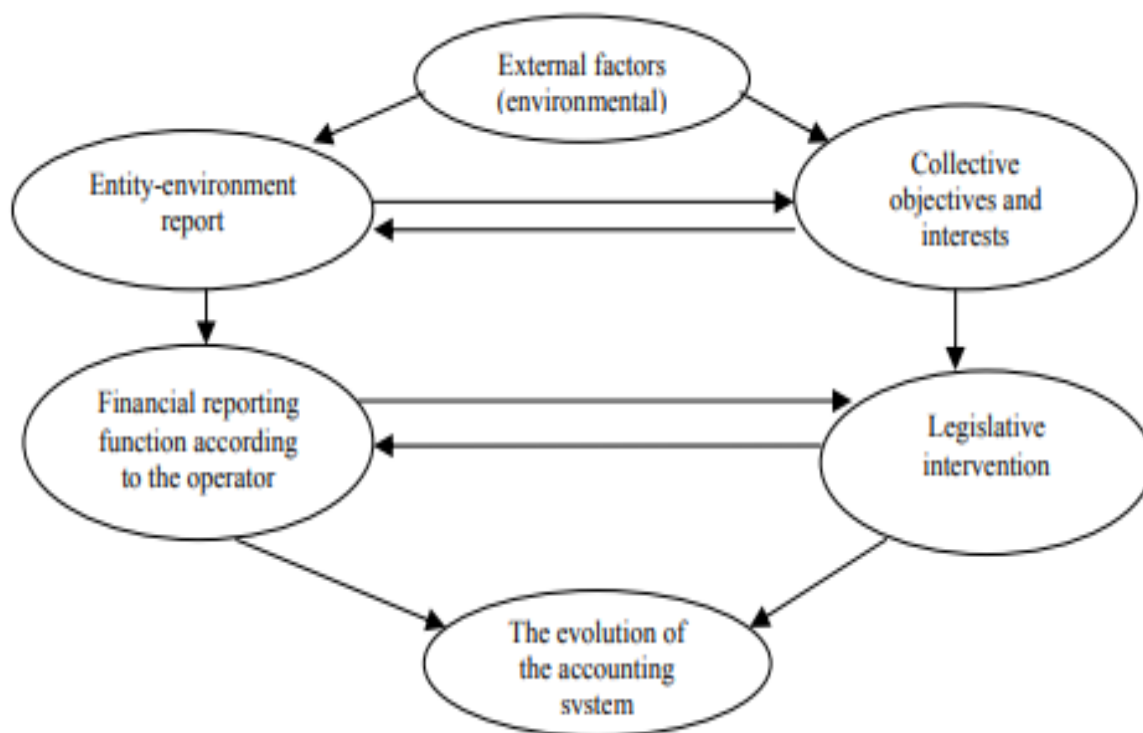


Figure 1-The influence of the external factors on the evolution of the accounting system [7].

In our opinion, external factors influencing the construction of national accounting systems should also include the international factor: international financial markets, international specialization and cooperation, international organizations, the latest technology, capital flows.

In turn, the system (Greek σύστημα - composed of parts, connection) is understood as an order, conditioned by a correct, planned arrangement and mutual connection of parts of something [8].

Thus, Len V.S., studying the terminology of accounting, emphasized that the term "accounting and analytical system" consists of two words, indicating that this system considers accounting and analysis. The accounting subsystem generates raw information for decision-making, and the analytical subsystem processes it

analytical system: accounting and analytical system - is an orderly internal structure of the organization, which accumulates business accounting data and external accounting information for analysis and reporting to internal and external users in the necessary section for them. Accounting and analytical system of an organization allows forming accounting and analytical support of business process management on the basis of using methods of accounting, analysis, planning and control. Accounting and analytical system of the organization is not constant in time and space, but is experiencing constant change in response to changes in technology and information processing and management needs for information. That is, there is a feedback between the accounting and

analytical system and managers (of the organization and external users) [9].

Defines an accounting and analytical management system as an integrated system that combines production accounting, management analysis and management control to meet the information needs of management personnel and improve management efficiency.

Thus, let us list the main elements that comprise the accounting and analytical system:

- methodological support (technology) of system records reflecting the fact accompli of economic activities of the organization;

- hardware in the form of computers, scanners, special accounting software and other computer equipment;

- technical support in the form of computers, scanners, special software for bookkeeping and other computer equipment;

- qualified personnel, who carry out the accounting and directly provides the formation of analytical information, reporting.

Studying the semantics of the concept of "analytical accounting system" by various researchers, we can note the main principle of this system, which is in continuity, which can have a positive impact on the quality of accounting information and the effectiveness of information in the form of financial statements for their use by internal and external users. After all, it is the external users - international investors and creditors will receive the information on a real and perspective picture of economic activities on sectors of economy that will consequently provide overcoming of manifestations of crisis tendencies.

For the purpose of introduction of positive aspects in the national system of accounting, it is necessary to analyze development of accounting systems in foreign countries, which are based on application of the international accounting and audit standards.

The study of the experience of foreign countries is of great importance for the improvement of the domestic accounting system. The study of historical aspects of the formation of the accounting system of European countries has shown that the development of accounting methodology consisted in justification of various forms of accounting with the use of such accounting methods as documentation, accounts, double entry, balance sheet, inventory. Also considerable attention was paid to theoretical developments to solve the problems of classifying accounting objects as the basis for expanding the system of accounting accounts, the development of their structure [10].

The first attempt to classify accounting systems was made by H.R. Hatfield. In 1911 he identified and described three types of accounting system models: the Anglo-American, the South American and the Continental models.

The Anglo-American model (USA, Great Britain, Canada, the Netherlands, Australia). Characteristic features of this system are as follows: active use of securities markets; high level of training of specialists in accounting; preparation of accounts regulated by nationally accepted standards; maintaining flexibility of the accounting system; reliable evaluation of assets and liabilities; accounting oriented towards the needs of investors and creditors.

South American model (Brazil, Argentina, Bolivia, Chile, Ecuador, Paraguay, Peru, Uruguay). Characteristic features of this system: high inflation; tight control of incomes of firms and population; strictly unified accounting, mainly legislative regulation of accounting; unification of accounting methods; low level of education of accountants; revaluation of monetary unit in accounting; fulfillment of tax prescriptions for accounting and reporting; reliable assessment of financial results and tax liabilities.

Continental model (most European countries and Japan). Characteristic features of this system: accounting is heavily regulated by law; accounting is designed to meet the government's requirements; conservatism in accounting practices; unification of accounting procedures, documentation, reporting forms; reliable assessment of financial results; business is closely connected with financial and credit institutions. Ukraine's accounting system follows the continental model as closely as possible.

The classifications of accounting systems were further developed by C. Nobes, who argued that the classifications could be as follows: countries should be divided into micro-level countries and macro-level countries [11].

A proper classification of accounting models, according to Professor C. Nobes:

- will contribute to a more accurate identification of the similarities and differences in accounting and reporting systems in different countries;

- will be able to help set up the accounting business in the country and choose the model that is most the accounting model most suited to companies in that country;

- will be a good educational tool, which provides an excellent opportunity to focus on 'lead countries' each of which is an example of a particular type of financial accounting and reporting model approach;

- will allow the accounting professional to foresee, based on experience with the accounting professionals can anticipate from experience what problems a country may face when implementing or starting to develop a similar model.

More recently, new, evolving accounting models have been identified:

- The Islamic model (Middle Eastern countries) is heavily influenced by theological ideas and has a number of features, such as the prohibition of financial dividends; preference is given to market prices when valuing companies' assets and liabilities. The ultimate goal of the concept of Islamic economy is the transition to an economy based solely on the principles of Islam. The main emphasis is on the fact that only the Islamic model of economy can ensure a true balance between the material and spiritual in society.

Therefore, the principles on which accounting and reporting in the British-American, continental and other accounting models are based are not suitable for Islamic society, because these principles contradict its values.

- The international model arose out of the need for international accounting consistency, primarily for the benefit of multinational corporations and foreign participants in international foreign exchange markets. However, only a small number of large corporations can now claim that their annual financial statements meet international standards.

The accounting system in Ukraine, as in other post-Soviet countries, has its own specific characteristics. The transformation of the domestic economy and the processes of European integration have highlighted the need for significant changes in the accounting system and its adaptation to international financial reporting standards. As part of the reform of the domestic accounting system, the Ministry of Finance of Ukraine has developed and approved accounting

regulations (standards) based on the conceptual framework and basic principles of international standards, but characterized by certain differences due to previous accounting practices and objective economic, political, social and other factors.

Features such as the low level of socio-economic development of the country, high inflation rate, imperfect legal regulation do not allow us to believe that the continental model of accounting is used in Ukraine [12].

**Discussion of the results.** The research proves the need to identify a model that is specific to post-Soviet countries, with characteristics that do not fit any of the models listed above. The political and economic system, the level of economic development, the degree of government regulation, the purpose of financial reporting, the involvement of professional organizations in the development of accounting standards, the principles and level of professional training and certification of accounting information users, the degree of consistency of accounting with taxation should be considered as important classification features.

The existing classification of accounting systems, helps to identify accurately the common and distinctive features of accounting and reporting systems in different countries and helps to choose the model most suitable for a particular country.

The application of the model to countries that have or are starting to develop a similar model will help foresee the problems that they may face in setting up their accounting system.

**Conclusions.** In general, the research shows that the accounting system in Ukraine has its own specific features and is closer to the continental or post-Soviet model. In order to eliminate the impact of negative factors it is necessary to form a clear concept of national accounting system development, which determines the prospects for further research.

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## ПОРІВНЯЛЬНА ХАРАКТЕРИСТИКА ВІТЧИЗНЯНОЇ І ЗАРУБІЖНИХ СИСТЕМ БУХГАЛТЕРСЬКОГО ОБЛІКУ І ПЕРСПЕКТИВИ ЇЇ РОЗВИТКУ

*Мета.* Провести порівняльну характеристику національних та зарубіжних систем бухгалтерського обліку та виявити особливості їх функціонування, що необхідно українським підприємствам і компаніям для виходу на нові ринки, підвищення конкурентоспроможності, а також контроль та аналіз фінансової діяльності, складання та подання звітності. Найбільший практичний інтерес представляє досвід країн, які сформували свої системи бухгалтерського обліку, повністю перейшли на міжнародні вимоги бухгалтерського обліку та використовують міжнародні стандарти фінансової звітності. Методологія. Аналіз теоретичних основ і практичне застосування облікових систем і моделей базується на методах теоретичного узагальнення, групування та конкретизації. Результати. Акцентовано увагу на існуючих класифікаціях систем і моделей бухгалтерського обліку, які досліджувалися зарубіжними та вітчизняними науковцями на різних етапах розвитку економіки. Проаналізовано класифікаційні ознаки, спільні риси та відмінності систем бухгалтерського обліку в різних країнах, визначено характерні риси системи бухгалтерського обліку в Україні та інших країнах пострадянського простору. За результатами дослідження запропоновано використання позитивних моментів у вітчизняній сфері бухгалтерського обліку, що забезпечить формування якісної інформаційної бази бухгалтерського обліку для внутрішніх та зовнішніх користувачів. Наукова новизна. Визначено характерні особливості систем і моделей бухгалтерського обліку в Україні та інших країнах. Пропонується розширити перелік зовнішніх факторів, що впливають на формування вітчизняної системи бухгалтерського обліку. Обґрунтовано необхідність виділення пострадянських країн в окрему облікову модель з урахуванням особливостей їх розвитку. Практичне значення. Результати дослідження створюють науково-практичне підґрунтя для формування та гармонізації вітчизняної системи бухгалтерського обліку та фінансової звітності із зарубіжною системою, що дозволить нівелювати вплив негативних факторів та сформувати чітку концепцію розвитку національної системи бухгалтерського обліку.

**Ключові слова:** система обліку, фактори впливу, система обліку, класифікація, моделі.

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