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## ВЕСТНИК

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**Y. E. Putihin, Y. N. Akimova, N. V. Ostrovskaya, I. A. Manvelova, E. V. Negashev**

Financial University under the Government of the Russian Federation, Moscow, Russia.

E-mail: YEPutihin@fa.ru, akimovaiun@gmail.ru, NVOstrovskaya@fa.ru,

IAManvelova@fa.ru, enegashev@fa.ru

## **CONCEPTUAL APPROACHES TO CLASSIFICATION OF NATIONAL ACCOUNTING SYSTEMS**

**Abstract.** International Accounting Practice Accounting is multifaceted and heterogeneous. First distinguish between international standards and national standards. National accounting standards for each country is being developed independently. The leading countries in the field of national accounting standards are the United Kingdom and the United States, which is determined by the role of these countries in international financial markets. In different countries, national accounting standards are called differently; in addition, various bodies are involved in their development: in some these are state bodies, in other countries professional organizations.

International accounting standards are implemented and developed at 2 levels: international, global and regional. In the regional aspect, the main role belongs to the EU Accounting Commission, which regulates these matters in the EU countries. World standards are developed by several organizations: International Federation of Accountants, Committee on International Accounting Standards, Intergovernmental Group of Experts on International Standards Reporting and Accounting Center for Transnational United Nations Corporation, Economic development and cooperation.

There is a great variety of accounting systems around the world. The differences between them are explained mainly by the different business environments in which they operate. Among many classifications, which are based on various principles, two main classifications can be distinguished.

The first one is based on the “geographical” principle, i.e.: the UK-US system, the Continental system, the Latin American system. In the second classification, systems are clustered based on their typical properties and hierarchy. The upper level defines the objectives that the accounting system focuses on. Next, systems are rated based on whether the state insists on applying the theoretical approach or the actual legislative requirements and business needs.

It might be difficult to classify a system as belonging to a specific group if the country’s accounting system is unstable. Thus, in the 60s of the 20th century, New Zealand started to separate from the UK, although many provisions of its accounting system were taken directly from the standards developed by the English Institute of Financial Accountants.

In view of the existing challenges and various approaches to the classification of national accounting systems, the importance of such classification can hardly be overestimated. The proximity of national accounting systems in countries that belong to the same model suggests the possibility of harmonization of accounting principles at the international level.

Based on the above:

- the possibility of grouping national accounting systems into clusters makes it possible to level out the differences between them during standardization;
- the convergence of economies of different countries due to the globalization of the world economy contributes to the unification of accounting principles at the global level.

**Key words:** accounting, reporting, statistics, national accounting model.

**Introduction.** International accounting practices are complex and heterogeneous. First of all, the difference should be drawn between international standards and national standards.

National accounting standards are developed by each country independently. The leading countries in national accounting standards are the United Kingdom and the United States, as determined by the role these countries play in the international financial markets. In different countries, national accounting standards are called differently and developed by different bodies, including state agencies in some countries or professional organizations in others.

**Methods and materials.**

**A. General description.** International accounting standards are developed and implemented at 2 levels: global and regional. At the regional level, the main role belongs to the EU Accounting Regulatory Committee that regulates these issues in the EU countries. Several organizations are involved in the development of global standards: the International Federation of Accountants, the Committee on International Accounting Standards, the Intergovernmental Working Group of Experts on International Standards of Reporting and Accounting at the UN Centre for Transnational Corporations, the Organisation for Economic Co-operation and Development [1,2,8].

**B. Algorithm.** The first classification of accounting systems appeared in the early 20<sup>th</sup> century. In 1911, a report was submitted to the Association of Chartered Accountants in the US by Henry Rand Hatfield, who highlighted the impact exerted by France on several national accounting systems. Classifications proposed by different scholars were based on different approaches [9,10,15,19,21].

There is a classification based on the “sphere of influence” principle. According to this theory, in conventional alliances, a “mother country” influences accounting practices in other countries. Based on this theory, L. Seidler identified three groups:

- the UK model that influences the Indian and Australian accounting systems;
- the US model that influences Mexico and most of the South American countries, as well as Japan and Israel;
- the French model that has spread its influence over the Mediterranean countries, Southern Europe, and some of the South American countries whose commercial codes are based on the Napoleonic Code.

Having examined L. Seidler’s approach, G. Previts does not agree that the United States have any influence on the South American countries and says that the list of countries that are influenced by the UK should be extended to include New Zealand, Canada, Nigeria, South Africa, the British West Indies, Greece, Thailand and some countries of South America.

There is another classification, which is based on a subjective approach and was first proposed by G. Muller. He says that 4 models of accounting systems can be distinguished based on common patterns of their development:

- in the microeconomic approach, accounting is viewed as a service function for business (the Netherlands);
- in the macroeconomic approach, accounting is viewed as a tool of the national economic policy (Sweden);
- in the uniform accounting approach, accounting is based on standard definitions and rules for presentation and valuation of data, and applied by the government to control and monitor the economy (France);
- in the independent discipline approach, accounting is viewed as an independent system that develops based on the current needs of the business, where the impact of the current accounting practices is most important in establishing the accounting principles (the UK and the US).

G. Muller also proposed an alternative classification, which is based on ten groupings to different business environments.

The ten groups are as follows:

- British Commonwealth;
- The Netherlands, Canada, the United States;
- Continental Europe, excluding Scandinavia, the Netherlands, and Germany;
- Japan and Germany;
- Mexico and Israel;
- Scandinavia;
- Developing nations of the Middle East and the Far East;
- South America;

- Poland, Russia, Belarus, Ukraine;
- Africa (excluding South Africa).

The American Accounting Association suggested five zones of influence on accounting systems:

- French-Spanish-Portuguese;
- British;
- German-Dutch;
- Communist;
- The USA.

There is another classification, which is based on the systematization of group differences (i.e., statistical classification).

Many scholars classify accounting systems by grouping them on the basis of a cluster analysis of the elements that are identified in the practical application of such systems in research activities [3,4,11,12,18]. Price Waterhouse & Co. surveys are considered most valuable and were used by R. Nair, W. Frank, and Da Costa to develop their own classification theories.

Da Costa identified 2 clusters, one of which is based on the accounting systems used in the UK and its former colonies, and the second one – on all other accounting systems. The systems of the Netherlands and Canada do not fall into any of these groups.

R. Nair analyzed the differences between the methods of presenting and evaluating data and identified 7 groups based on the methods of assessment and 10 groups based on the manner of presentation of information.

By analyzing the same information, W. Frank identified 4 models: Continental Europe, British Commonwealth, USA, Latin America.

Russian scholars also worked on the classification of national accounting systems. Their classification is based on the homogeneity of the economic aspects that determine the national accounting system. Russian experts distinguish 3 models of accounting systems: Latin America, (Continental) Europe, the UK and the US [5,6,13,17].

The aspects based on which national systems are classified by Russian experts are summarized in table.

Classification of accounting systems

The UK and the US	Continental Europe	Latin America
It unites the national accounting systems of the United Kingdom, Australia, Israel, Hong Kong, Canada, India, the Netherlands, Cyprus, Singapore, Pakistan, South Africa, the United States, and some other English-speaking countries.	It unites the national accounting systems of Belgium, Austria, Greece, Germany, Spain, Denmark, Norway, Italy, France, Portugal, Sweden, Switzerland, and some other European countries. The national accounting systems of Japan and Russia are close to this model.	It unites the national accounting systems of South American countries due to common language and history.
In all countries that belong to this model, the influence of the UK and the US is great. The leading countries are characterized by developed securities markets, a high level of expertise of accountants and users of accounting information. Company reporting is focused on the needs of its creditors and investors. It is especially important to accurately calculate the entity's financial performance.	Accounting practices in one country differ from those in other countries. Business has close ties with banks. Focusing on the needs of creditors and investors is not the primary concern of reporting. Accounting is regulated by law. It is characterized by conservatism and a high degree of government intervention in the accounting practices (i.e. the mandatory use of the chart of accounts)	A distinctive feature of financial reporting in these countries is the adjustment for inflation. Accounting is generally focused on the needs of the planning agencies and on ensuring tax compliance. Accounting techniques and methods are characterized by a high degree of unification.
The task of satisfying the information needs of the government (which is represented by tax authorities) is removed from the scope of the financial accounting and reporting system	Financial reporting is focused on satisfying the information needs of tax authorities and other government bodies.	



The above classification is the most appropriate for analyzing the unification of accounting principles at regional levels. Such unification is evidenced by the fact that most countries of the Continental Europe model apply the EU Directives, and most countries of the UK – US model apply the UK GAAP and US GAAP. The countries of the Latin America model also show the common trend of unification of accounting principles at a regional level.

The challenges that arise in the classification of accounting systems should also be mentioned [7, 14, 20]. Thus, when grouping different accounting systems, it is necessary to decide whether to rely on practical reality or the established regulatory standards. For example, there is a set of regulatory requirements in Sweden, however, in practice, Sweden companies prepare statements, focusing on the investors' interests only.

It might be difficult to classify a system as belonging to a specific group if the country's accounting system is unstable. Thus, in the 60s of the 20<sup>th</sup> century, New Zealand started to separate from the UK, although many provisions of its accounting system were taken directly from the standards developed by the English Institute of Financial Accountants.

In view of the existing challenges and various approaches to the classification of national accounting systems, the importance of such classification can hardly be overestimated. The proximity of national accounting systems in countries that belong to the same model suggests the possibility of harmonization of accounting principles at the international level.

Based on the above:

- the possibility of grouping national accounting systems into clusters makes it possible to level out the differences between them during standardization;
- the convergence of economies of different countries due to the globalization of the world economy contributes to the unification of accounting principles at the global level.

**Results and discussion.** The differences between national accounting systems are due to the following objective reasons [16,20].

1. Accounting framework in the country. The regulatory framework is based on scientifically defined concepts. Different countries may apply different concepts, which, in turn, require different approaches to the development of standards. For example, accounting in the United States is based on the positive theory that denies value judgments and pays great attention to the financial flows of a company.

In the Netherlands, a different approach is very popular. Called "business economics", this approach was developed by Theodore Limperg, who put forward the theory of replacement cost accounting. This theory wasn't aimed to mitigate the effects of inflation, but to develop the Economic theory.

During the socialist period in Russia, the national accounting system was under the domination of the theories of the political economy. Today, the concept of accounting in the Russian market economy, which focuses on obtaining reliable information about the entity's business activities, has a great influence on the formation of the Russian accounting system.

2. The political situation in the country. The process of unification of accounting principles is affected by various political events. Moreover, the adoption of an accounting system can have economic consequences that may be favorable or unfavorable to certain influential groups in society. Therefore, decisions on the unification of accounting principles may be affected by the dominance of various political forces.

For example, a high degree of harmonization of accounting principles is typical for those countries where the government may impact the economy. In Russia, the transition to market economy required a different accounting system than that used in the planned economy.

3. The economic situation in the country. Accounting regulation may be used as a method to solve economic problems. The government can support those accounting standards that encourage or, contrarily, prevent companies from using any methods of accounting for liabilities, depreciation, production costs, etc. This is especially true in countries where the tax system does not stimulate the economic efficiency of tax payments and taxpayers are not informed or misinformed about the use of tax payments.

Another aspect is the inflation rate in the country. High inflation results in inflation accounting, i.e. frequent revaluations of accounts, as can be observed in a number of Latin American countries.

4. Users of financial information and the goals that they set to themselves. The information and accounts are reported in financial statements to satisfy the information needs of the intended users thereof.

The specific accounts that are disclosed in financial statements depend on whose interests are of top priority for the state.

For example, in the UK and the US, investors' interests are considered of top priority, while in many European countries, it is the creditors, whose interests are considered most important. In some countries, however, the focus is made on the interests of the state, especially tax authorities. The priority of certain users of financial information over others in determining reporting items depends largely on the sources of funding.

For example, UK and US companies are more focused on investors' funds, therefore investors have priority over other users of financial information. This is in contrast to European companies, who rely on bank loans.

5. Historical national traditions. In each country, national accounting systems have been developing in different patterns over a long period of time. The general tendency in their development is continuous improvement and modification; however, society tends to follow customary ways of doing things. For example, European countries, which have long-standing traditions, apply different national standards. At the same time, many of the countries that are closely associated with the United States often apply the US GAAP.

Conclusion. To summarize the above, there are objective reasons that cause differences in national accounting systems and hinder their unification at the international level. Nevertheless, the reality is that differences in national standards can be circumvented by grouping countries with similar economic and cultural traditions and approaches to the accounting system. This is the key to success in the harmonization of national accounting systems, primarily through their classification based on definite parameters.

**Ю. Е. Путихин, Ю. Н. Акимова, Н. В. Островская, И. А. Манвелова, Е. В. Негашев**

Ресей Федерациясы Үкіметінің жанындағы Қаржы университеті, Мәскеу, Ресей

#### **БУХГАЛТЕРЛІК ЕСЕПТИҢ ҰЛТТЫҚ ЖҮЙЕЛЕРІН ЖІКТЕУГЕ ТҰЖЫРЫМДАМАЛЫҚ ТӘСІЛДЕР**

**Аннотация.** Халықаралық бухгалтерлік есеп тәжірибесі – бухгалтерлік есеп көп қырлы және біртекті емес. Бірінші, халықаралық стандарттар мен ұлттық стандарттарды ажырата білу. Әр ел үшін ұлттық бухгалтерлік есеп стандарттары дербес жасалады. Ұлттық бухгалтерлік есеп стандарттары саласындағы жетекші елдер – бұл елдердің халықаралық қаржы нарықтарындағы рөлімен анықталатын Ұлыбритания және АҚШ. Әр түрлі елдерде ұлттық бухгалтерлік есеп стандарттары басқаша аталады; Сонымен қатар, олардың дамуына әртүрлі органдар қатысады: олардың кейбіреулерінде мемлекеттік органдар, басқа елдерде кәсіби ұйымдар бар.

Бухгалтерлік есептің халықаралық стандарттары екі деңгейде жүзеге асырылады және дамиды: халықаралық, жаһандық және аймақтық. Аймақтық аспектіде басты рөлге жатады

ЕО елдерінде осы мәселелерді реттейтін ЕО Есеп Комиссиясы. Әлемдік стандарттарды бірнеше ұйым дамытады: Халықаралық бухгалтерлер федерациясы, Халықаралық бухгалтерлік есеп стандарттары жөніндегі комитет, Біріккен Ұлттар Ұйымының Трансұлттық корпорациясының Халықаралық стандарттар бойынша есеп беру және есеп орталығы бойынша үкіметаралық сарапшылар тобы, экономикалық даму және ынтымақтастық.

Бүкіл әлемде бухгалтерлік есеп жүйелерінің сан алуан түрлері бар. Олардың арасындағы айырмашылық негізінен олар жұмыс істейтін әртүрлі бизнес-орталармен түсіндіріледі. Әртүрлі принциптерге негізделген көптеген жіктеулердің ішінен екі негізгі жіктеуді ажыратуға болады.

Біріншісі «географиялық» принципке негізделген, яғни: Ұлыбритания-АҚШ жүйесі, континентальдық жүйе, Латын Америкасы жүйесі. Екінші жіктеуде жүйелер олардың типтік қасиеттері мен иерархиясына байланысты кластерленген. Жоғарғы деңгей бухгалтерлік есеп жүйесіне бағытталған мақсаттарды анықтайды. Әрі қарай, жүйелер мемлекет теориялық көзқарасты немесе заңнаманың нақты талаптары мен бизнестің қажеттіліктерін қолдануды талап ететіндігіне байланысты бағаланады.

Егер елдің есепке алу жүйесі тұрақсыз болса, жүйені белгілі бір топқа жататын деп жіктеу қиын болуы мүмкін. Осылайша, 20 ғасырдың 60-жылдарында Жаңа Зеландия Ұлыбританиядан бөліне бастады, дегенмен

оның бухгалтерлік жүйесінің көптеген ережелері Англияның Қаржы Бухгалтерлер Институты әзірлеген стандарттардан тікелей алынды.

Ұлттық есепке алу жүйелерін жіктеуге қатысты туындаған қиындықтар мен әртүрлі тәсілдерді ескере отырып, мұндай жіктеудің маңыздылығын асыра бағалау мүмкін емес. Бірыңғай модельге жататын елдердегі ұлттық есеп жүйесінің жақындығы халықаралық деңгейде бухгалтерлік есеп қағидаттарын үйлестіру мүмкіндігін ұсынады.

Жоғарыда айтылғандарға сүйене отырып:

- ұлттық есепке алу жүйелерін кластерлерге топтастыру мүмкіндігі стандарттау кезінде олардың арасындағы айырмашылықтарды анықтауға мүмкіндік береді;
- әлемдік экономиканың жаһандануы салдарынан әр түрлі елдердің экономикаларының жақындасуы бухгалтерлік есеп қағидаларын жаһандық деңгейде біріктіруге ықпал етеді.

**Түйін сөздер:** бухгалтерлік есеп, есеп беру, статистика, ұлттық есеп үлгісі.

**Ю. Е. Путихин, Ю. Н. Акимова, Н. В. Островская, И. А. Манвелова, Е. В. Негашев**

Финансовый университет при Правительстве Российской Федерации, Москва, Россия

### **КОНЦЕПТУАЛЬНЫЕ ПОДХОДЫ К КЛАССИФИКАЦИИ НАЦИОНАЛЬНЫХ СИСТЕМ БУХГАЛТЕРСКОГО УЧЕТА**

**Аннотация.** Международная бухгалтерская практика «Бухгалтерский учет» многогранен и неоднороден.

Различают международные стандарты и национальные стандарты. Национальные стандарты бухгалтерского учета для каждой страны разрабатываются самостоятельно. Ведущими странами в области национальных стандартов бухгалтерского учета являются Великобритания и США, что определяется ролью этих стран на международных финансовых рынках. В разных странах национальные стандарты бухгалтерского учета называются по-разному; кроме того, в их развитии участвуют различные органы: в некоторых это государственные органы, в других странах профессиональные организации.

Международные стандарты бухгалтерского учета внедряются и разрабатываются на 2 уровнях: международном, глобальном и региональном. В региональном аспекте основная роль принадлежит

Бухгалтерская комиссия ЕС, которая регулирует эти вопросы в странах ЕС. Разрабатывает мировые стандарты несколько организаций: Международная федерация бухгалтеров, Комитет по международным стандартам бухгалтерского учета, Межправительственная группа экспертов по международным стандартам, Центр отчетности и учета для Транснациональной корпорации ООН, Экономическое развитие и сотрудничество.

В мире существует множество систем бухгалтерского учета. Различия между ними объясняются главным образом различными бизнес-средами, в которых они работают. Среди множества классификаций, основанных на различных принципах, можно выделить две основные классификации.

Первый основан на «географическом» принципе, то есть: британо-американская система, континентальная система, латиноамериканская система. Во второй классификации системы кластеризованы на основе их типичных свойств и иерархии. Верхний уровень определяет цели, на которые ориентирована система бухгалтерского учета. Далее, системы оцениваются на основе того, настаивает ли государство на применении теоретического подхода или фактических требований законодательства и потребностей бизнеса.

Трудно классифицировать систему как принадлежащую к определенной группе, если система учета в стране нестабильна. Таким образом, в 60-х годах XX века Новая Зеландия начала отделяться от Великобритании, хотя многие положения ее системы бухгалтерского учета были взяты непосредственно из стандартов, разработанных Английским институтом финансовых бухгалтеров.

Ввиду существующих проблем и различных подходов к классификации национальных систем бухгалтерского учета важность такой классификации трудно переоценить. Близость национальных систем бухгалтерского учета в странах, принадлежащих к одной модели, предполагает возможность гармонизации принципов бухгалтерского учета на международном уровне.

На основании вышеизложенного:

- возможность группировки национальных систем бухгалтерского учета в кластеры позволяет выровнять различия между ними в процессе стандартизации;
- сближение экономик разных стран за счет глобализации мировой экономики способствует унификации принципов бухгалтерского учета на глобальном уровне.

**Ключевые слова:** бухгалтерский учет, отчетность, статистика, национальная модель учета.

**Information about authors:**

Putihin Y.E., PhD, associate professor, Head of the Department of Economics and Finance, Director of the St. Petersburg Branch, Financial University under the Government of the Russian Federation, Moscow, Russia; YEPutihin@fa.ru; <https://orcid.org/0000-0002-4918-5005>

Akimova Y.N., Doctor of Psychological Sciences, Head of the Department of International Cooperation and Supplementary Education of the St. Petersburg Branch, Associate Professor in Economics and Management, Financial University under the Government of the Russian Federation, Moscow, Russia; akimovaiun@gmail.ru; <https://orcid.org/0000-0003-3800-0690>

Ostrovskaya N.V., PhD in Political Science, Associate Professor of the Department of Management, St. Petersburg branch of Financial University under the Government of the Russian Federation, Moscow, Russia; NVOstrovskaya@fa.ru; <https://orcid.org/0000-0003-0665-9722>

Manvelova I.A., Associate Professor of the Department of Foreign Languages, Financial University under the Government of the Russian Federation, Moscow, Russia; IAManvelova@fa.ru; <https://orcid.org/0000-0003-4304-6626>

Negashev E.V., Ph.D. (Economics), Associate Professor, Department of Accounting, Analysis, and Audit, Financial University under the Government of the Russian Federation, Moscow, Russia; enegashev@fa.ru; <https://orcid.org/0000-0003-3536-5125>

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