

N. G. Sapozhnikova¹, I. V. Nikulkina^{2,3}, E. E. Lyalkova², E. V. Negashev², N. D. Brovkina²

¹Voronezh State University, Voronezh, Russia;

²Financial University under the Government of the Russian Federation, Moscow, Russia;

³M. K. Ammosov North-Eastern Federal University, Yakutsk, Russia.

E-mail: sapozh@yandex.ru, inga123456@yandex.ru, EELyalkova@fa.ru, enegashev@fa.ru, NDBrovkina@fa.ru

ACCOUNTING AS A MEETING POINT BETWEEN INTERESTS OF STATE AND BUSINESS

Abstract. Accounting is one of the main management functions along with functions such as planning, regulation, organization and incentives. This means that improving management and creating a market mechanism are inextricably linked with the development of the entire accounting system.

The priority area for using the information generated in the accounting system is meeting the needs of a certain circle of interested parties.

Accounting, by virtue of its constituent elements and methods of maintenance, is an information system that gives its internal and external users a complete picture of financial and economic activities.

Russian accounting is traditionally focused on tax legislation, and the problem arises of the need to keep records for both tax authorities and for the purposes of the financial market.

The globalization processes taking place in the global system have a significant impact on the formation of various concepts, including accounting concepts. Due to the main objective and subjective factors - liberalization and increased competition in the national markets of developed countries, improving the technology of financial accounting operations, the overall growth of world production - economic globalization processes have become possible.

The problem of accounting unification is one of the main ones in the global economy.

The state's interest in expanding the scope of export-import operations, selling shares and securities on exchanges of different countries, in attracting foreign capital to the country stimulates the processes of standardization and unification of accounting processes and principles, bringing them into line with international standards, which is necessary to facilitate understanding of financial user reports from different countries.

In the case when the primary interests of the state affect domestic policy issues, the accounting and reporting system is formed under the influence of the needs of national lenders and investors, reflecting the principles and concepts adopted in this country.

Accounting is considered as an area of coordination of interests of the state and business in the context of globalization of the global economy. Globalization has led to the fact that many aspects of accounting as a scientific discipline and practical activity have acquired international coloring, while accounting has not yet been taken to a new level of the methodology used in the global system. It is necessary to follow uniform rules for accounting, calculating financial results and preparing financial statements, which will ensure sufficient transparency of the reporting data, their understanding and unambiguous interpretation in the international context.

Theory of accounting is a combination of diverse concepts, united by the laws and specifics of the requirements and goals of users of information generated in accounting as a set of directions, trends and schools that explain the accounting process from their methodological positions.

The current state of accounting theory does not meet the requirements of its reform. First of all, the tasks adopted by the Concept for the Development of Accounting and Reporting in the Russian Federation cannot be solved by methods accepted in theory. Accounting requires a revision of goals, reformulation of approaches to the presentation of basic theoretical principles. Modern theory has not yet been able to find effective solutions to pressing problems of accounting during its reform in connection with the transition to IFRS. When developing the theory of accounting, information from new areas of economic life (stock market, insurance, investment, bankruptcy, etc.) is practically not taken into account, the problem of reconciling the diverse interests of users of accounting

information and the composition of such users has not been resolved. Existing accounting principles (assumptions and requirements) do not allow for an unambiguous interpretation of the results of an entity's business activities.

Convergence is understood as the process of convergence of accounting and reporting systems by selecting (moving towards each other) the IASB, together with national regulatory authorities, of accounting solutions that will ensure the preparation and presentation of clear, comparable and reliable information in the financial statements.

The multivariance of approaches to the convergence process is due to the variety of discrepancies between IFRS and national standards of different countries.

Today, accounting theory and methods are the key areas for improvement; they help evaluate long-established and recently emerging accounting principles and use them as the basis for the theoretical, regulatory and methodological support of the accounting processes.

Accounting is an instrument used by the state to ensure proper financial regulation and implementation of a unified financial policy, including taxation rules. Its purpose is to enforce the constitutional right to information about economic and business activities that must be carried out in accordance with the principles of equality, contracting, competition and risk. Moreover, accounting is seen by the Constitution as one of the core elements of a single economic space, which is a cornerstone of the constitutionally established state order. As one of the key users of the accounting information, the state is very much concerned about the efficiency of the accounting principles to ensure regulatory compliance of business [1,5].

The current globalization processes result in the emergence of new concepts, including those in accounting. Economic globalization has been promoted by such processes as liberalization, intensification of competition in the developed markets, advancement of accounting technology, expansion of world production.

Key words: globalization, accounting, reporting, accounting concepts, statistical concepts, transparency

Introduction. Following the transition to the information society, accounting has been treated as the basis of a comprehensive information system. The economic globalization and the transition to the post-industrial society were predetermined by the emergence of the new high-end technology and intensive IT penetration. In the coming days, economic processes will develop under the influence of two main factors: world globalization and the information revolution.

The availability of accounting information to the public is highly influenced by the global economic environment, which is characterized by the following institutional and legal factors: membership in international organizations, national professional associations, application of common reporting principles. There are numerous international associations of accounting professionals, including the following:



Figure 1 – International associations of accounting professionals

The major challenge of the global standardization process, including harmonization of accounting rules, is its systemic nature. Enhanced interaction between the public, private, and social components of the system is promoted by improved informational support of the standardization process to ensure effective accounting. Another import issue is ensuring proper financing of such interaction at the expense of the public and private sectors.

Methods and materials general description. In many countries, internationalization and harmonization of accounting standards and practices take place within the global framework of financial

reporting development. The International Federation of Accountants has a major role in the development of international accounting standards [11,15].

Globalization of financial markets is impossible without first harmonizing the accounting rules, which otherwise retain their specific national features. In such case, one of the primary tasks is to develop standards acceptable to all countries. To create common accounting standards, the International Accounting Standards Board was created.

B. Algorithm

By viewing globalization as a stage in economic development, it can be defined as the process of increasing changes in the institutional and economic organization of society, that involves two levels of analysis:

1. institutional analysis, including regulations and other mechanisms that shape the institutional environment;
2. economic analysis [9].

Globalization can also be seen as a key factor in the development of accounting. At the moment, the main approach to the development of accounting has been established through International Financial Reporting Standards. However, the theory and methods for studying the globalization driven processes are still to be established.

The mechanisms to promote harmonization of national accounting systems have not been clearly defined. There are only specific approaches, such as principles and requirements, but a new accounting culture or transnational accounting structure are still to be established globally.

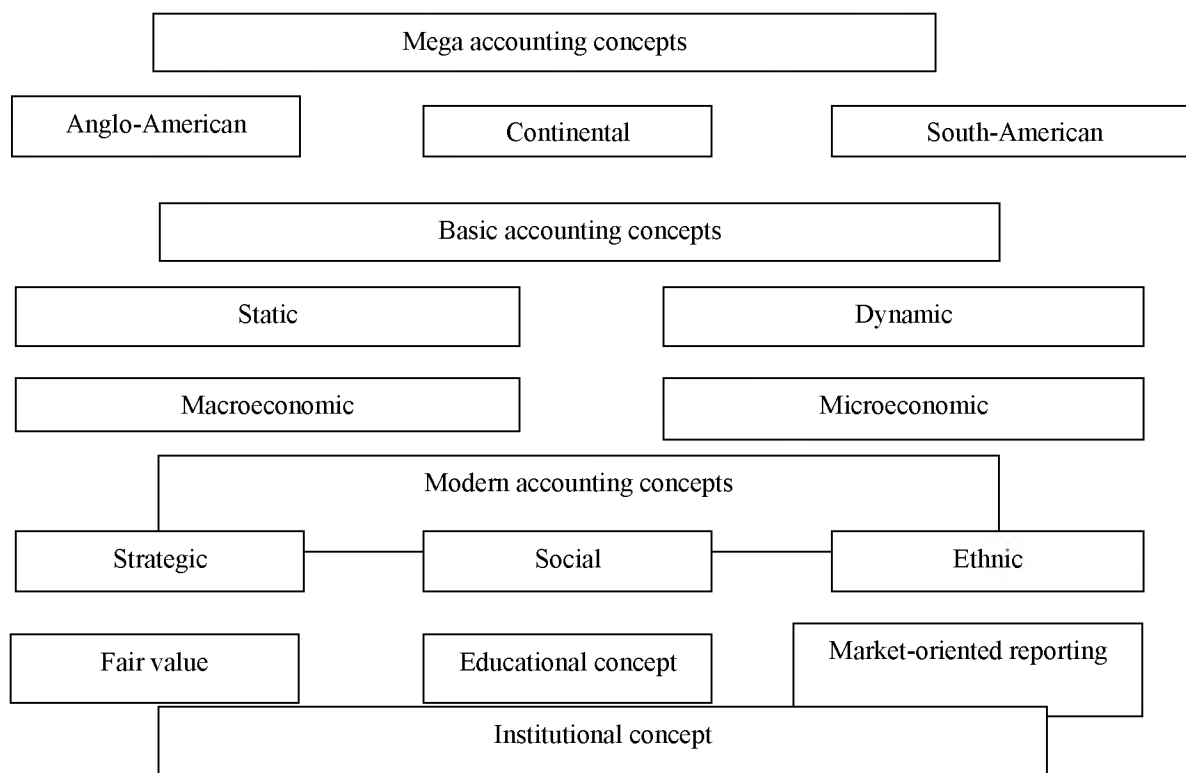


Figure 2 – Basic accounting concepts

Important for the harmonization of different systems, including the accounting ones, are global studies, which reveal not only the process of natural transformation of the existing concepts, such as money or loan, but also the occurrence of new processes within the holistic world system. Global processes urge to find new concepts, categories, and approaches to understand, study, describe and regulate the world. All of this also affects the accounting system. Global studies see the external economic relations of the national economy as the struggle to participate in the creation and distribution of the global profit, they also re-define the Government’s role in regulating the economic and financial flows. Global

studies invalidate many national doctrines and development strategies and provide means for assessing the possibility for adaptation of new accounting techniques [8,16].

Moreover, one of the effects of globalization is that many issues of accounting science and practice become global. It should be noted that the accounting theory and methods must be updated to match the insights of global studies. The new theoretical and methodological approaches allow distinguishing different types of accounting and grouping them in a unified manner [2,7,13].

Being a major instrument for international communication, accounting plays an important role in developing the global strategy of the state and business. Common rules for accounting, computing financial results, and reporting ensure data transparency and their unambiguous interpretation in an international context.

Russia cannot completely replace national standards with international ones. By starting the transition to IFRS, Russia stepped into the global economic space. However, the transition process has some natural restraints explained by Russia's specifics. In studying global problems of accounting, it is important to mind the cultural aspect in a broader sense. To determine the future of accounting in Russia, the ethnic and national specifics of the Russian culture should be taken into account [3,10]. The active search for an adequate national accounting doctrine for the new model of managerial accounting, including the strategy for its long-term implementation, and the development of conceptual approaches to developing the action plan, began only in recent decades [4].

It is important that the Accounting Concept is compatible with the adopted Concept of the State National Policy of the Russian Federation, which includes the strategic plan of actions for the state and society as a whole. In view of the rapidness of the global processes, it is important to develop the national development strategy, define the main principles to form the basis of the Concept of Accounting Development, its strategy, and means of implementation [6].

Globalization processes, development trends, and accounting enhancement are currently predetermined by a number of accounting and analytical aspects, the key ones being the direct influence of the external economic environment, the availability of the market relations, the nature of property rights, etc.

Table 1 – EAEU countries in the Doing Business-2018 rating and its sub-ratings (place out of 190), 2007, 2015, 2018

| Year | Indicator | Armenia | Belarus | Kazakhstan | Kyrgyzstan | Russia |
|--|--------------------------|---------|---------|------------|------------|--------|
| 2007 | Doing business | 34 | 129 | 63 | 90 | 96 |
| | Creation of enterprises | 46 | 148 | 40 | 41 | 33 |
| | Property registration | 2 | 96 | 76 | 31 | 44 |
| | Enforcement of contracts | 18 | 36 | 27 | 38 | 25 |
| | Trade across borders | 119 | 113 | 172 | 173 | 143 |
| 2015 | Doing business | 45 | 57 | 77 | 102 | 62 |
| | Creation of enterprises | 4 | 40 | 55 | 9 | 34 |
| | Property registration | 7 | 3 | 14 | 6 | 12 |
| | Enforcement of contracts | 119 | 7 | 30 | 56 | 14 |
| | Trade across borders | 110 | 145 | 185 | 183 | 155 |
| 2018 | Doing business | 47 | 38 | 36 | 77 | 35 |
| | Creation of enterprises | 15 | 30 | 41 | 29 | 28 |
| | Property registration | 13 | 5 | 17 | 8 | 12 |
| | Enforcement of contracts | 47 | 24 | 6 | 139 | 18 |
| | Trade across borders | 52 | 30 | 123 | 84 | 100 |
| Note: Compiled by the authors based on data [3]. | | | | | | |

Improving the quality of the institutional environment is largely due to the integration processes, which are reflected in a number of performance indicators. The overall indicator of the business environment in the economies of the EAEU began to noticeably outpace the neighboring countries. Thus, in particular, over the past decade, the EAEU countries have shown significant progress in the Doing Business Index, rising in the ranking. Russia (from 96 in 2007 to 35 in 2018) and Belarus (from 129 in 2007 to 38 in 2018), Kyrgyzstan (from 102 in 2015 to 77 in 2018) and Kazakhstan (from 77 in 2007 to 36 in 2018) realized a breakthrough during the period of participation in the EAEU (table 1). The EAEU

countries demonstrate high values for such important indicators as the creation of enterprises and the registration of property, as well as the key (including in institutional theory) point - ensuring the implementation of contracts, with the only exception - in Kyrgyzstan. In terms of integration, the fulfillment of contracts ensures an increase in the level of trust in the business environment in the Union [5].

Inflation has resulted in the requirement to use the discounted value in financial and managerial accounting. Due to the globalization of the economy, a need arose to create an effective reserve system at all levels: from the institutional unit to the state. The state budget and its proportionality play an important role here

To cover expenses and deficits, it is necessary to increase the flow of funds to the state budget. To understand what income depends on, we will conduct a correlation analysis.

Based on the nature of state budget revenues, we have taken a set of socio-economic variables:

From the revenues of the state budget;

X1 – GDP;

X2 – average monthly nominal salary;

X3 – Tax revenues.

To identify the tightness of the relationship between the variables, a correlation analysis was performed. The results of the analysis are shown in table 2. The matrix of correlation coefficients on the Cheddock scale shows that the variables are multi-disciplinary among themselves and it is necessary to move to a new dimension – chain growth rates and again conduct a correlation analysis. The resulting transformed data corresponds to the law of normal distribution. There are no highly correlated values (+,– 0.7).

Table 2 – Growth rate Correlation matrix

| | The growth rate of income | GDP growth rate | The growth rate of the average monthly wage | Growth rate of tax revenues |
|---|---------------------------|-----------------|---|-----------------------------|
| The growth rate of income | 1 | | | |
| GDP growth rate | 0,662057594 | 1 | | |
| The growth rate of the average monthly wage | 0,584858052 | 0,687871655 | 1 | |
| Growth rate of tax revenues | 0,84586946 | 0,955863183 | 0,668704987 | 1 |

The results of the correlation matrix show that the highest correlation of income is observed with the factor – tax revenues ($r=0.84$). This connection is explained by the fact that tax revenues are one of the main components of budget revenues. In turn, tax revenues are strongly correlated with other factors: GDP ($r=0.95$) and average monthly wages ($r=0.66$).

The coefficient of determination in the analysis is 93%, that is, 93 % of changes in deposits are due to variable features, and 2% are unaccounted for factors. The overall R-square correlation coefficient is 0.97, indicating that there is a close relationship between performance and factor characteristics.

In all cases, the normal distribution of factors is confirmed. due to the fact that the Shapiro - Wilk criterion is greater than the p-value, the null hypothesis of the normal distribution is accepted.

Thus, the correlation and regression analysis revealed the factors that most affect state budget revenues: GDP, average monthly wages and tax revenues. Regression statistics confirmed the significance of three factors. Based on the results of the analysis, a multiple regression equation was created:

$$Y=225+2,81X_1+0,563X_2+1,28X_3$$

The growth of x_1 -GDP by 1%, other things being equal, will lead to an increase in state budget revenues by 2.81% for 2010-2018. An increase of $[[X]]_2$ -the average monthly nominal wage by 1%, other things being equal, caused an increase in state budget revenues by 0.563%. The growth of $[[X]]_3$ -tax revenues by 1%, other things being equal, caused an increase in state budget revenues by 1.28%. With the globalization of the economy, the importance of asset and liability management, also known as balance sheet immunization, has significantly increased. The essence of balance sheet immunization is to obtain the maximum balance between its sides. Immunization is created by achieving a balance between the real value of assets and the reported value of liabilities [12].

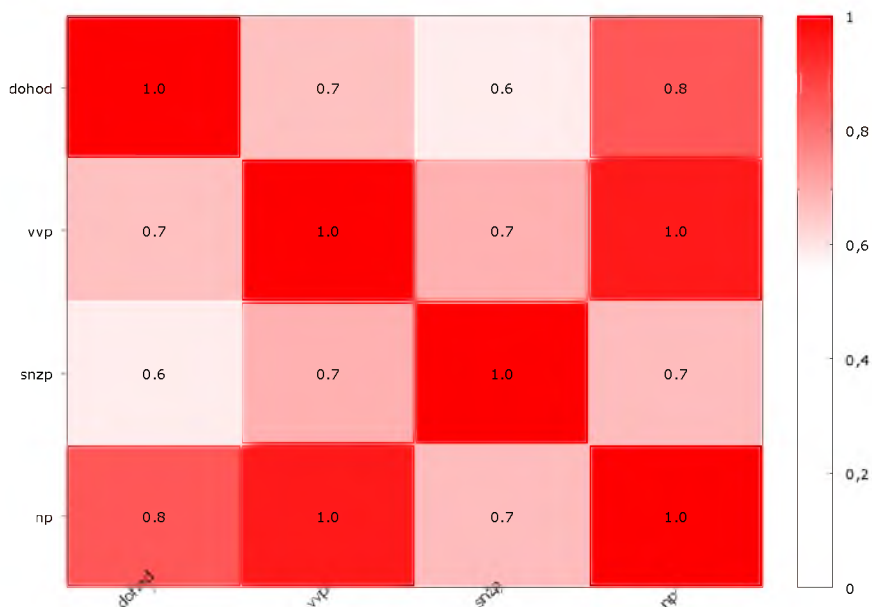


Figure 3 – Correlation field

The state and development of accounting are influenced by many factors inherent in a functioning market, such as:

1. interest and tax rates;
2. inflationary processes;
3. pricing policy;
4. trust relations;
5. political situation in the country.

The process of globalization entails the emergence of new technologies that have been incorporated by institutional units and the state into global, regional and corporate networks, which leads to the emergence of a networked economy.

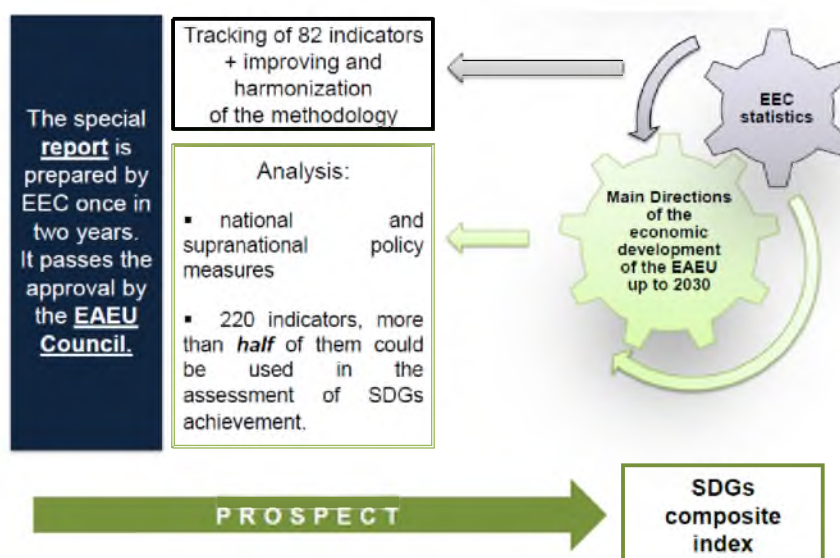


Figure 4 – Monitoring SDGs achievement

In order to improve the efficiency of budget investments, it is necessary to improve the monitoring system and evaluate their implementation.

In our opinion, monitoring is one of the tools for improving the decision-making process and the timeliness of their adoption, moreover, monitoring is a tool to provide feedback and answers the questions “how effective is the investment project” or “what measures will ensure the planned results”.

To introduce common approaches to monitoring and evaluating the implementation of investment projects, it is proposed to develop uniform rules and procedures for monitoring and evaluating implementation for all investment projects involving the state, regardless of the method of financing [9,10].

In this connection, we determine the key factors that should be considered when monitoring and evaluating the implementation of projects (table 3).

Table 3 – Key factors of various types of budget investments for monitoring and evaluating implementation

| Criteria | Kinds | Key factors |
|---|-----------------|---|
| 1 | 2 | 3 |
| On investment objectives | Investments A* | achievement of goals based on the implemented tasks within the strategic directions of the BPA (budget program administrators) documents, i.e. compliance with the results achieved goals |
| | Investments B** | - increase production efficiency; - increase in production and expansion of activities; - financial results; |
| On investment objects | Investments A | - a comparative analysis of the planned technical and economic parameters with actual ones; |
| | Investments B | - assessment of the value and liquidity of the invested funds, including financial assets; |
| According to the method of implementation | Investments A | - the appropriateness of the choice and method of project implementation, the socio-economic efficiency of the project; |
| | Investments B | - analysis of financial indicators confirming the increase in income and / or value of the state asset |
| <p><i>Note:</i> * Investments A - budget investments to create state assets - this is financing from the republican or local budget, aimed at solving social and economic problems by creating state assets; ** Investments B - budget investments to increase the value of state assets - financing from the republican or local budget, aimed at developing and expanding the activities of state bodies and subjects of the quasi-state sector to increase the value of assets state.</p> | | |

Thus, in order to increase the efficiency of the state bodies regulating the financial system, it has been proposed to change the approach to managing budget investments based on project management [11]. The study proposed an integrated approach to the budget process: from planning budget investments to their evaluation after implementation, and using the information received, as well as lessons learned, in the process of planning the next investment. As a result of the implementation of this approach, it is expected:

- reduction of the general terms and procedures for planning investment projects;
- improving the efficiency of budget expenditures by eliminating duplication of projects, optimization of financing schemes;
- taking into account the results of previously implemented projects when planning follow-up (lessons learned, work on errors).

To make an institutional accounting system real, the state’s economic role in the regulatory control of accounting must be changed. While there is evident progress in the development of the legal framework of accounting in recent years, the same cannot be said about the practical application of such legislation. This is notable in vertical relations, e.g. between the state and the entrepreneur, and in horizontal relations between entrepreneurs. In practice, contractual breaches are often between entrepreneurs. These factors have a negative impact on the formation and development of the institution of accounting [14,17].

Regulation of the accounting system should be based on a reasonable combination of efforts of both public authorities and the professional community. The purpose of such distribution of responsibilities is to ensure the implementation of the constitutional right to information about economic and business activities. Accounting and reporting are the cornerstones of a single market and the unity of the economic space in Russia [18,19].

Results and discussion. In the mid-term Concept of Development of Accounting and Reporting in the Russian Federation, the following tasks of public authorities are identified:

1. develop the state's accounting and reporting policy;
2. update the legal framework of accounting and reporting;
3. develop the procedure for introduction of IFRS;
4. develop a mechanism for the creation and approval of Russian accounting standards and regulations;
5. monitor regulatory compliance.

Table 4 – SWOT analysis of the development of accounting

| Strength | Weakness |
|--|---|
| Approval of the law on accounting and financial reporting that meets international requirements Reporting of financial institutions and other entities with foreign capital in accordance with IFRS Increasing the competence of users of financial reports Joining higher education institutions to the Bologna process Availability of international accounting certification programs The use of accounting data as a basis for drawing up of tax declarations | Relatively high cost of accounting reform Insufficient level of the mechanism for implementing and monitoring legislation and regulations in the field of accounting Preparation of financial reports on standard forms that contain a significant amount of information and at the same time do not reflect the real property and financial position of the subject Insufficient disclosure of financial information by most entities Insufficient role of civil service training in the field of accounting, including the legal and fiscal fields Lack of qualified specialists required for accounting and preparation of financial statements in accordance with IFRS Unavailability of financial reports for various categories of users, including a wide audience |
| Opportunities | Threats |
| Ensuring international comparability of data from entities' financial reports Free access of users to information from financial reports Creating favorable conditions for attracting foreign investment Attracting external financial and technical assistance for the development of accounting and auditing Modernization of the educational process and training of specialists for professional certification Ensuring transparency and improving financial disclosure | Lack of necessary financial resources to continue accounting reforms Inappropriate interpretation of accounting regulations by civil servants and accounting personnel of the subject The delay in the implementation of IFRS by some public interest entities Difficulty in understanding international standards by users |

In General, it can be noted that accounting has achieved some success in implementing IFRS. However, the reform will be completed when company managers are really interested in providing reliable and objective information, and every accountant has a professional knowledge of the basics of IFRS.

The tasks of the professional community, as those are set out in the Concept, should also be noted:

1. develop proposals to improve the legal framework of accounting and reporting;
2. assist in drafting or independently draft Russian standards and regulations in accounting, reporting, and auditing;
3. professionally review IFRS in the process of their approval by government bodies of the Ministry of Finance of the Russian Federation;
4. develop and distribute guidelines and information materials on accounting, reporting, and auditing;
5. cooperate with international non-governmental organizations on the key matters.

The purpose of state reforms is to ensure targeted changes in the economy, including those in accounting. In addition to developing a strategy for reforming the accounting system, another important task is to develop measures to ensure a new approach to the Government's role, without which transition to IFRS is impossible.

The transfer of certain functions to professional associations is an important and serious task. It is also important to properly choose self-regulatory public organizations to perform the functions that were previously performed by the Department for Regulation of Accounting, Financial Reporting and Auditing of the Ministry of Finance of the Russian Federation. The main challenge is that some of these functions are not provided for by the by-laws of such self-regulatory organizations. Moreover, the level of professional competence is also very important; and the procedure for appointing training centers for the training and retraining of accountants still needs to be developed.

Conclusion. Currently, there is a significant degree of uncertainty in accounting information. Its complete elimination is impossible due to various reasons, both objective and subjective. The objective reasons include continuous changes in the economy, associated primarily with IT penetration into society.

An important factor is that the public has lost trust in financial statements, resulting in changing how investors assess the contents of corporate reports. It should be noted that the company value is significantly affected by such resources as information and competence of its staff. However, it is not decided yet how to report such resources. The key problem is the lack of valuation methods to ensure accurate assessment of such assets since the application of the historical cost method would result in underestimating their value, and the generally accepted market approach is unacceptable due to the impossibility of their sale. Therefore, the purpose of accounting is to rethink the methods of preparing information. The subjective reasons include the insufficient level of competence of many accountants, which do not meet the requirements of the modern economy. To solve this problem, it is necessary to update the procedures for training and periodic retraining of accountants.

Another important factor causing the uncertainty of accounting information is the violation of accounting ethics, which manifests itself in intentional misrepresentation and reporting incorrect data. To solve this problem, the code of ethics for professional accountants must be improved and intolerance towards violators must be fostered. State regulation will help reduce uncertainty in accounting, but it cannot eliminate it completely. Therefore, to further solve this problem, the accounting procedures must be properly organized by an entity itself.

**Н. Г. Сапожникова¹, И. В. Никулкина^{2,3}, Е. Е. Лялькова²,
Е. В. Негашев², Н. Д. Бровкина²**

¹Воронеж мемлекеттік университеті, Воронеж, Ресей;

²Ресей Федерациясының Үкіметі қарамағында Қаржы университеті, Мәскеу, Ресей;

³М. К. Аммосов атындағы солтүстік-шығыс федералды университетінің
қаржы-экономикалық институты, Якутск, Ресей

БУХГАЛТЕРЛІК ЕСЕП: МЕМЛЕКЕТ ПЕН БИЗНЕС МҮДДЕЛЕРІН ҮЙЛЕСТІРУ АЙМАҒЫ РЕТІНДЕ

Аннотация. Бухгалтерлік есеп жоспарлау, реттеу, ұйымдастыру және ынталандыру сияқты функциялармен бірге, басқарудың негізгі функцияларының бірі болып саналады. Бұл басқаруды жетілдіру және нарықтық тетікті құру бүкіл бухгалтерлік жүйенің дамуымен тығыз байланысты екенін білдіреді.

Бухгалтерлік есеп жүйесінде қалыптасқан ақпаратты пайдаланудың басым бағыты – белгілі бір мүдделі тараптардың қажеттіліктерін қанағаттандыру.

Бухгалтерлік есеп – өзінің құраушы элементтері мен қызмет көрсету әдістеріне байланысты ішкі және сыртқы пайдаланушыларына қаржылық-шаруашылық қызметтің толық көрінісін беретін ақпараттық жүйе.

Ресейлік бухгалтерлік есеп әдетте салық заңнамасына бағдарланған, сондықтан негізгі мәселе салық органдарында да, қаржы нарығының мақсаттары үшін де есепке алуды жүргізу қажеттілігіне байланысты болады.

Әлемдік жүйеде болып жатқан жаһандану процестері әртүрлі ұғымдардың, оның ішінде бухгалтерлік есеп тұжырымдамаларының қалыптасуына айтарлықтай әсер етеді. Негізгі объективті және субъективті факторлардың арқасында, дамыған елдердің ұлттық нарықтарындағы ырықтандыру мен бәсекелестіктің артуы, қаржылық есеп жүргізу технологиясының жетілдірілуі, әлемдік өндірістің экономикалық жаһандану процестерінің жалпы өсуі мүмкін болды.

Бухгалтерлік есепті біріздендіру мәселесі әлемдік экономикадағы басты мәселелердің бірі болып табылады.

Мемлекеттің экспорттық-импорттық операциялар аясын кеңейтуге, акцияларды және бағалы қағаздарды әртүрлі елдердің биржаларында сатуға, шетелдік капиталды елге тартуға мүдделілігі стандарттау және бухгалтерлік есеп процестері мен қағидаттарын халықаралық стандарттарға сәйкестендіруге және ынталандыруға ықпал етеді. Әртүрлі елдердің қаржылық пайдаланушыларының есептерін түсінуді жеңілдету үшін қажет.

Мемлекеттің негізгі мүдделері ішкі саясат мәселелеріне әсер еткен жағдайда, есеп беру және есеп беру жүйесі осы елде қабылданған қағидаттар мен тұжырымдамаларды көрсететін ұлттық несие берушілер мен инвесторлардың қажеттіліктерінің әсерінен қалыптасады.

Бухгалтерлік есеп әлемдік экономиканың жаһандануы жағдайында мемлекет пен бизнестің мүдделерін үйлестіру саласы ретінде қарастырылады. Жаһандану бухгалтерлік есептің ғылыми пән ретінде және практикалық қызмет ретінде көптеген аспектілері халықаралық түске ие болуына әкелді, алайда бухгалтерлік есеп жаһандық жаһандық жүйеде қолданылатын әдістеменің жаңа деңгейіне көтеріле алмады. Бухгалтерлік есеп жүргізудің, қаржылық нәтижелерді есептеу мен қаржылық есептілікті дайындаудың бірыңғай ережелерін сақтау қажет, бұл есептік деректердің жеткілікті ашықтығын, оларды халықаралық контекстте түсіну мен біркелкі түсіндіруді қамтамасыз етеді.

Бухгалтерлік есеп теориясы – бухгалтерлік есеп прoнeсiнде олардың әдiснамалық позицияларын түсiндiретiн бағыттар мен мектептер жиынтығы ретiнде бухгалтерлік есепте пайда болатын ақпаратты пайдаланушылардың талаптары мен мақсаттарының ерекшелiктерi мен заңдылықтарымен бiрiктiрiлген әртүрлi ұғымдардың жиынтығы.

Бухгалтерлік есеп теориясының қазiргi жағдайы оны реформалау талаптарына жауап бермейдi. Бiрiншiден, Ресей Федерациясында бухгалтерлік есеп пен есептiлiктi дамыту тұжырымдамасында қабылданған мiндеттердi теорияда қабылданған әдiстермен шешу мүмкiн емес. Бухгалтерлік есеп мақсаттарды қайта қарауды, негiзгi теориялық қағидаларды ұсыну тәсiлдерiн қайта құруды талап етедi. Қазiргi заманғы теория ХҚЕС-ке көшуiне байланысты оны реформалау кезiндегi бухгалтерлік есептiң өзектi мәселелерiне тиiмдi шешiм таба алмады. Бухгалтерлік есеп теориясын әзiрлеу кезiнде экономикалық өмiрдiң жаңа салаларындағы ақпарат (қор нарығы, сақтандыру, инвестициялау, банкроттық және т.б.) iс жүзiнде ескерiлмейдi, бухгалтерлік ақпаратты пайдаланушылардың әртүрлi мүдделерiн және олардың құрамын келiсу проблемасы ескерiлмейдi. мұндай пайдаланушылар шешiлген жоқ. Қолданыстағы бухгалтерлік есеп қағидастары (жорамалдар мен талаптар) субъектiнiң iскери қызметiнiң нәтижелерiн бiржақты түсiндiруге мүмкiндiк бермейдi.

Конвергенция дегенiмiз – қаржылық бақылауда нақты, салыстырылатын және сенiмдi ақпаратты дайындауды және ұсынуды қамтамасыз ететiн, ұлттық реттеушi органдармен бiрлесiп, IASB есеп жүргiзу және есеп беру жүйелерiнiң жақындасу прoнeсi деп түсiнiледi. мәлiмдемелер.

Конвергенция прoнeсiнiң көпжақтылығы ХҚЕС және әртүрлi елдердiң ұлттық стандарттары арасындағы әртүрлi сәйкессiздiктерге байланысты.

Бүгiнгi таңда бухгалтерлік есеп теориясы мен әдiстерi жетiлдiрудiң негiзгi бағыттары болып табылады; олар бұрыннан қалыптасқан және жақында пайда болған бухгалтерлік есеп қағидаларын бағалауға және оларды бухгалтерлік есеп прoнeстерiн теориялық, нормативтiк және әдiстемелiк қамтамасыз етуге негiз ретiнде пайдалануға көмектеседi.

Бухгалтерлік есеп – бұл мемлекет тиiстi қаржылық реттеудi және бiрыңғай қаржылық саясатты, оның iшiнде салық салу ережелерiн iске асыруды қамтамасыз ететiн құрал. Оның мақсаты – конституцияны күшейту.

Түйiн сөздер: жаһандану, бухгалтерлік есеп, есеп беру, есеп ұғымдары, статистикалық ұғымдар, ашықтық.

**Н. Г. Сапожникова¹, И. В. Никулкина^{2,3}, Е. Е. Лялькова²,
Е. В. Негашев², Н. Д. Бровкина²**

¹Воронежский государственный университет, Воронеж, Россия;

²Финансовый университета при Правительстве Российской Федерации, Москва, Россия;

³Финансово-экономический институт Северо-Восточного федерального университета
им. М. К. Аммосова, Якутск, Россия

БУХГАЛТЕРСКИЙ УЧЕТ КАК ОБЛАСТЬ СОГЛАСОВАНИЯ ИНТЕРЕСОВ ГОСУДАРСТВА И БИЗНЕСА

Аннотация. Бухгалтерский учет является одной из основных функций управления наряду с такими функциями, как планирование, регулирование, организация и стимулирование. Это означает, что совершенствование управления и создание рыночного механизма неразрывно связаны с развитием всей системы учета.

Приоритетным направлением использования информации, генерируемой в системе бухгалтерского учета, является удовлетворение потребностей определенного круга заинтересованных сторон.

Бухгалтерский учет, в силу составляющих его элементов и методов обслуживания, представляет собой информационную систему, которая дает своим внутренним и внешним пользователям полную картину финансово-хозяйственной деятельности.

Российский бухгалтерский учет традиционно ориентирован на налоговое законодательство, при этом возникает проблема необходимости вести учет как для налоговых органов, так и для целей финансового рынка.

Процессы глобализации, происходящие в глобальной системе, оказывают значительное влияние на формирование различных концепций, в том числе концепций бухгалтерского учета. Благодаря основным объективным и субъективным факторам – либерализации и усилению конкуренции на национальных рынках развитых стран, совершенствованию технологии операций финансового учета, общему росту мирового производства – стали возможными процессы экономической глобализации.

Проблема унификации бухгалтерского учета является одной из основных в мировой экономике.

Заинтересованность государства в расширении масштабов экспортно-импортных операций, продаже акций и ценных бумаг на биржах разных стран, в привлечении в страну иностранного капитала стимулирует процессы стандартизации и унификации процессов и принципов бухгалтерского учета, приводя их в соответствие с международными стандартами, что необходимо для облегчения понимания финансовых отчетов пользователей из разных стран.

В случае, когда основные интересы государства затрагивают вопросы внутренней политики, система учета и отчетности формируется под влиянием потребностей национальных кредиторов и инвесторов, отражающих принципы и концепции, принятые в этой стране.

Бухгалтерский учет рассматривается как область согласования интересов государства и бизнеса в условиях глобализации мировой экономики. Глобализация привела к тому, что многие аспекты бухгалтерского учета как научной дисциплины и практической деятельности приобрели международный оттенок, а бухгалтерский учет еще не вышел на новый уровень методологии, используемой в глобальной системе. Необходимо соблюдать единые правила учета, расчета финансовых результатов и подготовки финансовой отчетности, что обеспечит достаточную прозрачность отчетных данных, их понимание и недвусмысленную интерпретацию в международном контексте.

Теория бухгалтерского учета представляет собой совокупность разнообразных понятий, объединенных законами и спецификой требований и целей пользователей информации, генерируемой в бухгалтерском учете как совокупности направлений, направлений и школ, которые объясняют процесс бухгалтерского учета с их методологических позиций.

Современное состояние теории бухгалтерского учета не соответствует требованиям ее реформы. Прежде всего, задачи, принятые Концепцией развития бухгалтерского учета и отчетности в Российской Федерации, не могут быть решены общепринятыми методами. Бухгалтерский учет требует пересмотра целей, переформулирования подходов к изложению основных теоретических принципов. Современная теория еще не смогла найти эффективных решений актуальных проблем бухгалтерского учета при его реформировании в связи с переходом на МСФО. При разработке теории бухгалтерского учета информация из новых областей экономической жизни (фондовый рынок, страхование, инвестиции, банкротство и т.д.) практически не учитывается проблема согласования разнородных интересов пользователей учетной информации и состава, такие пользователи не были разрешены. Существующие принципы бухгалтерского учета (предположения и требования) не допускают однозначного толкования результатов хозяйственной деятельности организации.

Конвергенция понимается как процесс конвергенции систем бухгалтерского учета и отчетности путем выбора (перемещения навстречу друг другу) МСФО вместе с национальными регулирующими органами решений по учету, которые обеспечат подготовку и представление четкой, сопоставимой и надежной информации в финансовой отчетности. заявления.

Многовариантность подходов к процессу конвергенции обусловлена разнообразием расхождений между МСФО и национальными стандартами разных стран.

Сегодня теория и методы бухгалтерского учета являются ключевыми областями для улучшения; они помогают оценить давно установившиеся и недавно появившиеся принципы бухгалтерского учета и используют их в качестве основы для теоретического, нормативного и методологического обеспечения процессов бухгалтерского учета.

Бухгалтерский учет – это инструмент, используемый государством для обеспечения надлежащего финансового регулирования и реализации единой финансовой политики, включая правила налогообложения. Его целью является обеспечение соблюдения конституции.

Ключевые слова: глобализация, бухгалтерский учет, отчетность, бухгалтерские концепции, статистические концепции, прозрачность.

Information about authors:

Sapozhnikova N.G., Doctor of Economic Sciences (Advanced Doctor), Head of Accounting Department of Voronezh State University, Professor, Voronezh, Russia; sapozh@yandex.ru, <https://orcid.org/0000-0003-2563-6198>

Nikulkina I.V., Doctor of Science (Economics) Professor, Department of Tax Policy and Customs Tariff Regulation, Financial University under the Government of the Russian Federation, Moscow, Russian Federation, Professor, Department of Economics and Finance, Institute of Finances and Economics, M. K. Ammosov North-Eastern Federal University; inga123456@yandex.ru, <https://orcid.org/0000-0002-2889-1197>

Lyalkova E.E., PhD, associate professor of Department of the Accounting, Analysis and Audit, Financial University under the Government of the Russian Federation; EELyalkova@fa.ru; <https://orcid.org/0000-0002-2356-9000>

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>

Brovkina N.D., Ph.D. (Economics), Associate Professor, Department of Accounting, Analysis, and Audit of the Financial University under the Government of the Russian Federation, Moscow, Russia, E-mail: NDBrovkina@fa.ru; <https://orcid.org/0000-0001-5526-7130>

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