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**SOCIAL POINT ON THE EVALUATION OF
ACCOUNTING**

Anastasia Araftenii

Teacher,
Odessa Financial and Economic
College of Kyiv National University of
Trade and Economics,
Odessa, Ukraine
E-mail: ar_92@ukr.net
orcid.org/0000-0002-6835-2104

Maryna Bashynska

Candidate of Economic Sciences,
Associate Professor,
Odessa Institute of Trade and
Economics of Kyiv National University
of Trade and Economics,
Odessa, Ukraine
E-mail: marbash@ukr.net

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Introduction. Transformation of social priorities of economic development of country and separate subjects of menage, actualization of them social responsibility unavoidable predetermines the adequate change of the system of record-keeping. The lack of development of going near the account of socially responsible enterprises requires in accordance with principle heredity of scientific comprehension of previous experience of record-keeping of activity of subjects of menage and establishment of possibilities of his use for the decision of the put task.

Aim and tasks. The purpose of this floor is a ground teoretiko-methodological principles of record-keeping of economic activity on a socially responsible enterprise, research of social aspect of evolution of record-keeping.

Research results. On all levels of economy look after expansion of circle formalization of requirements of «important» users of accounting information. Conducted a retrospective analysis testifies that a record-keeping was formed under act of various economic and social factors. Probably, it grounds to assert that adequate division into periods of theory of record-keeping, in essence, impossible. As an aggregate of criteria which defined the process of development of record-keeping is so rznoplanova, obviously, beside the purpose to try to build it universal division into periods. At the same time can trace the periods of development of record-keeping, related to expansion of composition of persons economic interests of which are served by a record-keeping, that determined his evolution from old times and until now.

Conclusions. The conducted retrospective analysis of record-keeping proves that on every stage of his development of decision of conflict between the aim of primary users and «informative productivity» of his methodology caused the origin of new registration procedures, receptions, principles, and also expansion or perfection of his functions. On the modern stage of community development the change of the system of socio-economic relations and values predetermines new vision of aim of account in the context of accordance of capital flow and calculations between the participants of economic oboporty to principles of social responsibility and social politics of enterprise. In the total a reflection appeared a necessity in the account of not only property but also social accountability of enterprise before the participants of economic process and regular accounting about his economic, social and ecological consequences. The marked predetermines transformation of object, expansion of objects and necessity of improvement of methodology book-keeping

Key words: socially responsible enterprises, evolution of record-keeping, division into periods, improvement of methodology, approaches of evolution.

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СОЦІАЛЬНА ТОЧКА ЗОРУ ЕВОЛЮЦІЇ БУХГАЛТЕСЬКОГО ОБЛІКУ

Анастасія Арафтеній

Викладач,
Одеський фінансово-економічний
коледж Київського національного
торговельно-економічного
університету,
Одеса, Україна
E-mail: ar_92@ukr.net
orcid.org/0000-0002-6835-2104

Марина Башинська

Кандидат економічних наук,
Одеський торговельно-економічний
інститут Київського національного
торговельно-економічного
університету,
Одеса, Україна
E-mail: marbash@ukr.net

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Проблема. Трансформація соціальних пріоритетів економічного розвитку країни і окремих суб'єктів господарювання, актуалізація їх соціальної відповідальності неминуче зумовлює адекватну зміну системи бухгалтерського обліку. Нерозвиненість підходів до обліку соціально відповідальних підприємств вимагає відповідно до принципу спадковості наукового осмислення попереднього досвіду бухгалтерського обліку діяльності суб'єктів господарювання та встановлення можливостей його використання для вирішення поставленого завдання.

Мета та завдання. Метою даної статті є обґрунтування теоретико-методологічних засад бухгалтерського обліку на соціально відповідальному підприємстві, дослідження соціального аспекту еволюції бухгалтерського обліку.

Результати. На всіх рівнях економіки спостерігаємо розширення кола і формалізацію вимог «важливих» користувачів облікової інформації. Проведений ретроспективний аналіз свідчить, що бухгалтерський облік формувався під впливом різноманітних економічних і соціальних факторів. Напевно, це дає підстави стверджувати, що адекватна періодизація теорії бухгалтерського обліку, по суті, неможлива. Оскільки сукупність критеріїв, які визначили процес розвитку бухгалтерського обліку, настільки різнопланова, то, очевидно, недоцільно намагатись побудувати її універсальну періодизацію. Водночас можемо простежити періоди розвитку бухгалтерського обліку, пов'язані з розширенням складу осіб, економічні інтереси яких обслуговує облік, що визначало його еволюцію від давніх часів і до сьогодні.

Висновки. Проведений ретроспективний аналіз бухгалтерського обліку доводить, що на кожному етапі його розвитку розв'язання конфлікту між метою першорядних користувачів й «інформаційною продуктивністю» його методології спричиняло виникнення нових облікових процедур, прийомів, принципів, а також розширення або вдосконалення його функцій. На сучасному етапі суспільного розвитку зміна системи соціально-економічних відносин і цінностей зумовлює нове бачення мети обліку у контексті відповідності руху капіталу та розрахунків між учасниками господарського обороту принципам соціальної відповідальності і соціальній політиці підприємства. У результаті необхідним виявилось відображення в обліку не лише матеріальної, але й соціальної відповідальності підприємства перед учасниками господарського процесу та регулярної звітності про його економічні, соціальні та екологічні наслідки. Зазначене зумовлює трансформацію предмета, розширення об'єктів і необхідність удосконалення методології бухгалтерського обліку.

Ключові слова: соціально відповідальні підприємства, еволюція бухгалтерського обліку, періодизація, удосконалення методології, підходи еволюції..

Introduction. Process of forming of record-keeping as sciences and practices indissolubly related to history of society, by the coil of economic relations round the processes of production, exchange and consumption of the economic blessing. Transformation of social priorities of economic development of country and separate subjects of menage, actualization of them social responsibility unavoidable predetermines the adequate change of the system of record-keeping. The lack of development of going near the account of social responsibility of enterprise requires in accordance with principle heredity of scientific comprehension of previous experience of record-keeping of activity of subjects of ménage and establishment of possibilities of his use for the decision of the put task.

Analysis of recent researches and publications. Works of home and foreign scientists, in particular Ya. Sokolova[1], Zh. Rishara [2], M. Pushkaria [3], S. Lehenchuka [4], O. Kantsurova [5], O. Lemishovskoi[6], and also other researchers, give rich material for theoretical generalizations and conclusions. Thus the analysis of historical work was conducted taking into account traditional ideas about interests of both users and those who give information. Confession of principle of transparency of activity of subject of menage requires the revision of the accumulated experience from accountants.

Researches of evolution of record-keeping are mostly summarized in her various divisions into periods. Divisions into periods of such authors are known, in particular L. Herber [7], Zh. Rishar [2], M. Pushkar [3], S. Legenchuk [4], O. Kantsurov and O. Lemishevskia [5,6]. From them only the separate answer a research aim - allow to identify social aspects and define their role at development of record-keeping as basis of ground of modern conception of account of social responsibility of enterprise.

Previously unsettled problem constituent. Transformation of social priorities of economic development of country and separate subjects of menage, actualization of them social responsibility unavoidable predetermines the adequate change of the system of record-keeping. The lack of development of going near the account of socially responsible enterprises requires in accordance with principle heredity of scientific comprehension of previous experience of record-keeping of activity of subjects of menage and establishment of possibilities of his use for the decision of the put task.

The aim of the article. The aim of this sex is a ground of methodological principles of record-keeping of economic activity on a socially responsible enterprise, research of social aspect of evolution of record-keeping.

Results. Ya. Sokolov, one of prominent scientists in industry of record-keeping of the second half of XX - beginning of XXI of century that the most sound modern labour belongs to with history of record-keeping, marks that theoretical structure, moreover, book-keeping category, account and represent, and largely hide interests of those or other parties busy in an economic process [1, p.135].

M. Glauter (Japan, 1983) bound development of record-keeping to the stages of development of control, distinguished state (characteristic for East despotisms, where nominally all property belonged to the state, and in practice - to his officials) and autonomous control [8]. Electing of this criterion is explained by that «control in all cases predetermined the requirement of obligatory accountability and division of labor» at a record-keeping. On the second, autonomous stage a «account is matched against interests of persons, that is busy in an economic process, and the same is provide control of their activity».

The stage of autonomous control arose up in connection with distribution of peculiar, and the aim of account was an exposure of economic efficiency of work of enterprise - calculation of income. Presently exactly a peculiar is economic basis for a voluntarily decision-making in relation to priority of economic interests of parties concerned and their realization on the basis of accountability of subject of menage before society.

Development of double entry is related to expansion of composition of accounts that lined up in such row : the use only of accounts of correspondents - third parties (accounts of calculations); accounts of agents, that served for the account of mutual relations with persons, that worked on an enterprise; general set of accounts, including accounts of material values. On the whole a laying-on of dynamics of structure of accounts in basis of division into periods is correct, as appearance of every account or their troupe directly answered the necessity of accumulation of information about the corresponding object of account.

L. Herber offered a multistage model there is interpretation of account as administrative in basis of that. An author distinguished fifteen periods, bound that to forming of methodology of record-keeping, his objects (to the card of accounts), book-keeping profession and by the use of new information technologies. And marks connection of these periods with human behavior, labour resources and intergovernmental relations [7, p. 31]. Attracts attention circumstance that the last from the distinguished periods is named «social account» (social accounting), and his beginning is on 1955. Namely at times this period increases with actualization of attention in society to transparency of business.

Deserves attention of reference of P. Lassek on conception of enterprise that functions (Namely lives always). To our opinion, she is consonant to conception of

steady development, principles that is able to provide stable basis for the long-term functioning of enterprise and society on the whole are fixed in basis of that, and thus, on the whole comports with conception of social responsibility [9,p.19].

O. Lemishevskaya, investigating the evolution of object and method of account, draws conclusion about intercommunication between expansion of objects of account and forming of method of record-keeping, that allowed to her to distinguish four periods [6, p. 11]. The first three stages, unlike fourth (stage of becoming of account as sciences are an origin of such methodical receptions, as balance, calculation and accounting), have the expressed empiric character. This division into periods confirms the thesis of B.Shpak of Starling about that with the accumulation of the system of knowledge about the article of account takes place gradual transition from empiric and inductive to the theoretical and deductive methods of study of account [10, p. 430].

Prominent home scientist M. Pushkar chose for the criterion of division into periods the aim of conduct of record-keeping, that allowed to him to distinguish such stages of development (table 1) [3, p.195].

On the whole for a division into periods of history of development of record-keeping authors use one or combination of criteria, certain Ya.Sokolov namely: 1) registration registers, 2) type of registration registers, 3) type of technique for accounting, 4) methodology of account (including evolution of object and method of account), 5) organizational structure, 6) accounting forms, 7) account of charges, 8) industry of economy, 9) interests of participants of economic process (including formalized and unformalized), 10) aim of registering, 11) composition of accounts, 12) scientific doctrine. None of criteria lost the value for today, what the offered divisions into periods of the last decades testify to.

Table 1. Stages of development of record-keeping

years	aim
from middle ages to 20th XX of century	reflection of economic activity of enterprise
from 20th and to 1980th XX of century	record-keeping is a «selection of facts of economic activity thus, that it was possible on their basis to forecast development of events and accept administrative decisions»
from 1980th to 2005	is providing of higher administration data, that allow to her to be oriented in a situation and choose corresponding strategy, provide the protracted and successful existence of enterprise
2005-2025	registering will be related to development of society of optimization and use of exact methods of determination and satisfaction of necessities and desires of everybody and society on the whole

Source: made by author on the basis of the source [3, p.195]

At the same time for understanding past and foresight of future development of record-keeping important is an analysis of criteria after that comes true to the reconstruction of history. All afore-named criteria of division into periods can be conditionally divided into three groups: technically-methodical (1-8), socially meaningful (9) and derivative (10-12). For us there are of interest first of all the second and third groups of criteria, that accordingly have direct and mediated connection with economic interests of those or other groups of parties (in the modern understanding) concerned and correlate research with an aim.

To our opinion, interests of participants of economic process it follows to examine not only as a criterion of division into periods, but as factor of development of record-keeping, that determines trajectory of his evolution. This criterion is related to the change of socio-economic relations and economic interests of parties concerned, forming of institutional environment of record-keeping, and thus, will determine the paradigm of account of social responsibility of enterprise. It is however necessary to underline that Ya.Sokolov traditionally mortgages other maintenance in a concept «participants of economic process» and othergates sees their interests, than it is envisaged by conception of social responsibility of enterprise [1, p.98]. A scientist divides opinion of predecessors concerning legally certain duties of proprietor of administrator, office workers, accountable persons, creditors and debtors in relation to an enterprise and ignores economic interests of other parties concerned.

Composition and interests of participants of economic process was designated, foremost on the structure of accounts of record-keeping, that were and remain the transmitters of corresponding information about the objects of account. Therefore absolutely legitimate is the use of composition of accounts as to the criterion of division into periods of history of development of record-keeping. Development of economic relations and change of interests of participants of economic process unavoidable affect structure of business accounts. Yes, the origin of inventory account, that envisaged the stowage of direct list of that is fixed to the proprietor, entailed the necessity of the use of accounts of account of different types of property (inventory accounts). Appearance is in V of century to b.c. chinks as stipulated the necessity of the use of the special account the medium of exchange for the account of monetary resources, and afterwards realization of her as an only measuring device of objects of account allowed to carry out general estimation of property of proprietor. However by a next step at forming of card of accounts, in particular in Italy, there was introduction of the personal accounts or accounts of calculations for the account of debts, and farther - accounts of the personal funds a «result» and only afterwards operating accounts. The evolution of accounts in France only partly repeats Italian: 1) accounts of material values; 2) accounts of monetary resources; 3) accounts of calculations; 4) accounts of financial investments; 5) accounts of the personal funds; 6) result accounts. In any case a process of origin of business accounts was registration

interpretation of that time economic practice, and every account - by the model of corresponding objects of account. Undertaken a study confirmed the special value that got to the account of calculations with the participants of economic process (with a proprietor, workers, creditors and other parties), and also to the search of «harmony of interests» of participants of economic process in the system of record-keeping.

It is of interest practical worker of personification of accounts of record-keeping and use of the personal accounts. As marked, business accounts represented interests of those or other persons busy in an economic process. Appearance of the segregated accounts is related to the necessity of defence of interests of certain persons or receipt of certain information. However already in III of century to o.e., as the papyruse of Zenon found in 1915 testify, to the personal accounts, except the accounts of debtors, already took the accounts of calculations with the hired workers is an account in private estates. In Old Rome a civil law protected rights for a proprietor severely. Thus it did not distinguish a debtor as passive subject of obligation and his property as an object of right in an action. Namely in default of or to insufficiency for debt liquidation for the debtor of property he personally became «means for a calculation» (by the object of exchange). The above-mentioned explains circumstance that long time in an account equated a proprietor and enterprise. In XIX of century of condition of increase of volumes of economic activity resulted in forming of large enterprises and increase of quantity of administrative and registration vehicle. With development of joint-stock companies distance increased between a proprietor and managers, and thus, between a proprietor and enterprise.

Thus, the system of priorities of participants of economic process is expressed in formulation of aim of record-keeping. Results undertaken a study prove that the process of evolution of record-keeping is directly related to transformation of his aim on every stage of development of society. This aim, in turn, submits to the public aims - organization of functioning of economic mechanism thus, that at limit resources to attain

a maximal result. The feature of transformation of aim of registering for previous ten millenniums is expressed in that none of them lost the actuality. In the total a registration task is certain from «basic» grows into «auxiliary», necessity for the achievement of the renewed aim. Yes, (1) registration of economic facts is a necessary condition for (2) the dataware of control of maintenance and motion of values is registration of property, that afterwards continues to be executed for (3) – determination of efficiency of activity and maintenance of property, and finally last needed for (4) of informative maintenance of management process. As M.S. Pushkar marks, at the beginning XXI of century with the change of «interests of participants of economic process» again there is transformation of aim of account, and thus, topically bringing to conformity methodologies of account her.

Even, taking into account the spectrum of national features in relation to a theory and practice of record-keeping, it follows to agree with claim of Dzh. Chambersa (1955), that defined on a prospect the «aim of record-keeping of implementation of function from providing of users necessary information» [9, p. 13]. Actually a scientist did not do opening. He witnessed that subconsciously accountants executed during all history of record-keeping only, in 1960-1970th it was confessed by the western scientific world by a basic tendency in development of theory of record-keeping, and presently got common confession.

Ya.Sokolov so described national «answers» for this question: for the English-language countries characteristic professional (non-state managed) approach, registered in interests of investors and creditors; in continental Evropian principles of account, what obligatory for all subjects menages, public organs determine, registered in interests of public, regulative and including tax organs; in socialistic countries registered mainly from the name or on the instructions of public organs et cetera [1]. Such inconsistency in prevailing of interests of users of accounting information, from one side, is the display of national cultures and legislative requirements, and from other, - testifies to the conflict of interests and conceptions of record-keeping that for today

must serve to development of national paradigms.

At the same time erroneous is an idea about that in the English-language countries does not have problems. Conducted analysis of classification of users of information taking into account their informative necessities, offer by R. Sterling, is one of certificates of it.

A scientist defined two basic categories of users of information: managers (merchants commodities) and «other users», including creditors, proprietors, office workers and government (government) bodies. As marks S. Legenchuk (2010), Sterling did not investigate the «informative requirements of every group of external users in detail, as he did not consider them important. Reason of it was that all external users were examined as

homogeneously clever, and, accordingly, they were interested in the receipt of information» [4, p.183].

As totality of criteria that defined the process of development of record-keeping is so different, then, obviously, beside the purpose to try to build her universal division into periods. At the same time can trace the periods of development of record-keeping, related to expansion of composition of persons economic interests of that are served by a record-keeping, that determined his evolution from old times and until now. Offer such division into periods (table 2).

Table 2. Division into periods of development of record-keeping

	The years	designation
1.	to II b.c.	prevailing of interests of proprietor of economic unit (natural economy) as an individual user of book-keeping information; an absent public requirement is in economic information; the object of account is limited to property of economic unit
2.	beginning from II b.c. (The Roman Empire)	necessities of determination of sums of taxes in accordance with the size of property or acuestss of economic unit require the grant of information to the public organs; coexistence of two special interest interested in development of record-keeping groups, first of all proprietors and state; the acuestss of economies entered in the complement of objects of account
3.	approximately from XI of century (to the period of high middle ages)	including in the complement of participants of economic process and users given of record-keeping of banks, that chalk up clients, present their interests in exchange operations, carry out non-cash settlements; monetary resources became the objects of account
4.	XVI - XVII (to the period of late middle ages);	including in the complement of participants economic creditors predefined by the necessity of bringing in of additional capital of commercial banks and investors; a debt becomes the important object of account on calculations
5.	XVIII - XIX of century (to the period of industrial revolution)	including is in the complement of «important» participants of economic process of partners on business, informative maintenance of that remains unformalized; an accent is done on financial influence of external and internal factors on activity of enterprise
6.	from XX of century	realization of necessity of the special informative maintenance of managers of enterprises; the financial result of activity of enterprise settles accounts in an account; origin of administrative account
7.	beginning from 1970th	formalization and standardization are at international and national level of going near registration maintenance of external and internal (workers) participants of economic process; the special attention is spared to the calculation of indexes of the financial reporting of enterprise and her standardization
8.	beginning from 1990th	forming of publicly meaningful informative open system, that provides the accumulation of information taking into account interests and queries of the different interested persons; preparation of the integrated accounting that represents him ecological and social influence on society enterprises

Source: made by author

Confession of conception of sociality of responsibility stipulated new social priorities of economic activity of enterprises and necessity of corresponding adaptation book-keeping to the account and accounting.

S. Levitska, leaning on modern practice, acknowledges such: «taking into account the multivectorial forming of accounting information for the managers of different levels, statement that a record-keeping represents only, but not forms reality, it is already impossible to consider axiomatic» [11, p.259].

Zh. Rishar marks that «from the beginning of XX of century accountants found funds in sociology for understanding of public forces that determine development of record-keeping and forming of his principles. There was understanding of complex of problems of book-keeping practice in more general form. However only after 1960 socio-political nature of record-keeping will be, eventually, confessed in society» [2,p.18].

Conclusions. It is well-proven during research, that a record-keeping constantly changed in accordance with the requirements of society, and it, in particular, predefined that he belongs to sciences the result of that substantially depends on a human factor, but also social changes are certain were conditioned by development of record-keeping.

At the beginning of origin of record-keeping a qualificatory role in his development belonged to society, however certain changes the systems of record-keeping, that qualitatively extend him informative possibilities and value of data for users, became reason of public changes. In modern terms motive force of record-keeping becomes stronger through distribution of practice of providing of transparency of activity of subjects of manage and publication of information about their social responsibility.

History of record-keeping offers the practices oriented to interests of participants of economic process (proprietor, state, creditor, investor, worker, managers of enterprise). The change of evolutionary periods is largely related to the change of balance of their interests, and also to composition of accounts of account, aim of account, Namely those criteria that straight or mediated represent the change of going near

understanding and confession of role of social aspects in economic activity of enterprise.

Home and foreign scientists mark intensifying in the last decades of problem of concordance of interests of participants of economic process in the system of record-keeping. At determination of the nearest prospect of his development some home scientists have general reference-points that on the whole can be described as publicly oriented. To our opinion, them it follows to examine in the context of social responsibility of enterprises, record-keeping and professional activity of accountant. Confession of necessity of reflection of social responsibility of subject of manage record-keeping an aim is beginning of new period of his development. Moment of confession of necessity of her reflection as one of basic tasks of record-keeping actually is beginning of new era of his development. Task of researchers - scientifically to ground and offer the most acceptable methodical and organizational receptions as basis of construction of conception of account of social responsibility of business, what adequate modern and perspective civilization expectation.

The conducted retrospective analysis of record-keeping proves that on every stage of his development of decision of conflict between the aim of primary users and «informative productivity» of his methodology caused the origin of new registration procedures, receptions, principles, and also expansion or perfection of his functions.

On the modern stage of community development the change of the system of socio-economic relations and values predetermines new vision of aim of account in the context of accordance of capital flow and calculations between the participants of economic obopoty to principles of social responsibility and social politics of enterprise. In the total a reflection appeared a necessity in the account of not only property but also social accountability of enterprise before the participants of economic process and regular accounting about his economic, social and ecological consequences. The marked predetermines transformation of object, expansion of objects and necessity of improvement of methodology of record-keeping.

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