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DOI: [https://doi.org/10.32515/2663-1636.2020.4\(37\).251-258](https://doi.org/10.32515/2663-1636.2020.4(37).251-258)**Vera Savchenko**, Professor, PhD in Economics (Candidate of Economic Sciences)**Oleksandr Gai**, Associate Professor, PhD in Economics (Candidate of Economic Sciences)**Oksana Yurchenko**, Assistant*Central Ukrainian National Technical University, Kropyvnytskyi, Ukraine*

## Accounting theories and their impact on the formation and development of social expenditure accounting

The article considers the essence of accounting theories, approaches to their separation, the relationship of accounting and economic theories, and the direction of development of accounting theories in accordance with the needs of economic and social development. The approaches to the classification of accounting theories are generalized, as well as the approaches to the interpretation of «accounting theory», the peculiarities of the interpretation of the subject of accounting from the point of view of different accounting theories are revealed and the objectivity of expansion of accounting objects is substantiated. In the context of the formation and development of accounting theories, the category of «social costs» is considered as an accounting object.

**accounting theory, classification of accounting theories, accounting paradigm, sustainability, social costs, information providing of management**

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### Учетные теории и их влияние на становление и развитие учета социальных затрат

В статье рассмотрена сущность учетных теорий, подходы к их классификации, связь учетных и экономических теорий и направления развития учетных теорий в соответствии с потребностями экономического и общественного развития. Обобщены подходы к классификации учетных теорий, а также подходы к трактовке «учетной теории», раскрыты особенности трактовки предмета бухгалтерского учета с точки зрения различных учетных теорий и обоснованно объективность расширения учетных объектов. В свете становления и развития учетных теорий рассмотрено категорию «социальные расходы» как объект учета.

**учетная теория, классификация учетных теорий, учетная парадигма, устойчивое развитие, социальные расходы, информационное обеспечение управления**

**Statement of the problem.** It is generally accepted that the methodology of financial reporting is based on accounting theory and is aimed at information providing of economic development. The selection of accounting theory and the concept of its development are the basis of methodology and is carried out within the process of management of the accounting. The socio-economic environment directly influences the choice of accounting theory.

In the context of changing the philosophy of interpretation of the individual from economic to social needs to be revised and the basic concept of information management at different levels, which is directly related to the accounting paradigm. In this regard, there is a need to consider accounting theories and determine the directions of their development. It is important to study the essence of accounting theories and determine the directions of their development in the context of the formation of the modern paradigm of sustainable development. An important object of accounting in this regard is the social costs, which determines the need to study the issues of information providing of management of these costs.

**Analysis of recent research and publications.** Many economists have devoted their work to the paradigmatic analysis of accounting. S. Legenchuk [8] conducted a detailed study of scientific approaches to accounting paradigms. The main emphasis in his research is on the analysis of the compliance of accounting paradigms outlined and classified by different scientists.

At the same time, despite the relevance and significant interest in the topic of a new paradigm of accounting and reporting, the study of S. Legenchuk showed that most scientists only emphasize the need for its development or identify specific conditions and criteria for its formation. Attempts to build a new paradigm of accounting were made by V. Zhuk [23], N. Malyuga (who proposed a new paradigm of accounting - double information dynamics) [11], B. Lev [10], L. Chaykovskaya [2].

The issues of paradigmatic development of accounting and reporting were considered by economists in different perspectives, in particular, M. Vakhrushina covers the paradigm of accounting and reporting in a global economy [22]; S. Golov gives the paradigm of global accounting [4]; O. Kantsurov explores the modern paradigm of accounting, taking into account the institutional form of its manifestation [5]; O. Kundrya-Vysotska and O. Skasko characterize the qualitative characteristics of the modern accounting paradigm [7]; L. Napadovska singles out a new paradigm of the domestic accounting system [12]; A. Pylypenko and D. Pylypenko consider the development of the accounting paradigm in the context of modern management theories and processes of dissemination of innovative knowledge [16]; M. Pushkar developed an intellectual paradigm of accounting [15]; L. Trofimova emphasizes paradigmatic changes in financial reporting [20]; V. Trush, T. Cheban and V. Yatsenko single out the modern paradigm of strategic accounting [21]; M. Shigun explores the paradigm of international accounting [17].

However, the current stage of development of theoretical research is characterized by the lack of generalizing and system-forming works of the general accounting level, which would summarize the theoretical and empirical achievements in the field of accounting. Paying tribute to the thorough historical analysis of the processes of separation, structuring, and representativeness of individual theories, made by Ya. Sokolov [19], note that this issue remains relevant for the science of accounting. There are also a number of unresolved issues on the development of the theoretical field of accounting for the classification of accounting theories.

**Statement of the objective.** The aim of the study is to assess the impact of accounting theory on the formation and development of accounting for social costs in the context of the implementation of the paradigm of sustainable development.

**The main material.** The accounting methodology is based on certain accounting theories. There is a modern interpretation of science accounting as a system of scientific theories. Modern scholars consider the nature and purpose of accounting theories and determine the criteria for their classification. In domestic and foreign scientific literature presented different views on the essence of accounting theories and approaches to their classifications [9].

In general, accounting theory implies the consideration and analysis of different methods of forming the necessary indicators for the user. For the period since the appearance of Lucas Pacioli's Treatise [13] to the present date, many different accounting theories have been developed and used by various scholars and practitioners.

The most famous on the territory of the post-Soviet space is the classification of accounting theories, which was presented by Ya. Sokolov in the preface to «The Theory of Accounting» by E.S. Hendricks and M.F. Van Breda. This scientist has restricted the totality of the general theoretical constructs considered by these authors to two traditional theories for

our accounting: the personalistic and the materialistic. Also, Ya. Sokolov has identified a neutral, or structural, theory, which is a conceptual framework in which it is possible to place different subject elements of the above two theories [3].

Personalistic theories suggest that the subject of accounting are persons engaged in economic processes, and their rights, responsibilities, views, interests, etc. On this supposition, it is legitimate in the personalistic theories place to the subject matter of accounting property of the owner, his capital and liabilities, the circulation of property at different stages, as well as the formation and distribution of profits.

In contrast to the personalistic, economical approach supporters believed that the size and composition of property should be taken into account first and foremost, not the rights and obligations of persons involved in the economic process. In connection therewith, Ya. Sokolov [18] emphasizes that accounting as a science, founded by Francesco Villa is a combination of legal and economic goals of accounting. But in the future, attempts to combine economic and legal aspects did not work because business operations qualified as economic or legal, that is, transactions governed by civil or administrative law.

Such areas in the development of accounting as legal and economic have a significant impact on the modern accounting methodology.

The second group of theories is based on the premise according to which all accounts account for values, that is, something material, and accordingly, this theory is called materialistic. In this approach, it may be legitimate to determine the subject matter of accounting, as the economic means of the enterprise, the sources of their origin, as well as the circulation of economic means. As noted above, the founder of the structural theory is F. Villa, who synthesized the legal and economic goals of accounting, as well as systematized accounting knowledge, conceptually identified the main accounting categories [4]. Based on the analysis of those theories that qualify as structural, the subject of accounting is the control of the movement of values, the registration of income and expenses derived from them in order to predict future income and expenses.

There are different definitions of accounting subject within the theories discussed above, but the essence of the definition will be close to those mentioned above. Thus, in the choice of priority accounting objects, as well as in the ways of their information representation, the basic idea is the theory of accounting of those groups of users of information that dominate the socio-political environment.

In the process of researching the development of the accounting paradigm, Ukrainian scholars have expressed a critical attitude to the choice of an economic model for creating mechanisms of market transformation. In this connection, the globalization of the economy has been linked to the strengthening of the interests of large capital owners and the orientation towards the realization of the interests of those owners in the formation of accounting methodology, in particular, IAS and IFRS [1]. The basis for building an effective accounting system is its adequacy to the chosen economic model of economic and social development. In this connection, accounting theories are developed in light of the formation and development of the basic concept of institutional economic theory and the concept of sustainable development.

Institutionalists recognize the limitations of market regulation of the economy and advocate for public control over it. Accordingly, accounting and auditing, as institutions of a highly organized economy should provide not only the information requests of capital owners but also the needs of public control of the market economy. In this, we see a certain contradiction of the current stage of accounting development in our country: the development and implementation of national financial accounting standards are aimed at the needs of information security of interests of owners of capital, which does not sufficiently take into

account the needs of public control of the market economy. This problem is exacerbated by the limited understanding of capital only as a means of labor (or a means of acquiring them).

In the context of the development of the concept of accounting paradigm development, this contradiction is removed within the framework of the implementation of ethical accounting theory. So one of the accounting theories (within the personalistic direction) is ethical. Its supporters believe that accounting is based not only on legal norms but also on the fairness between the participants of the economic process, that ensure the successful functioning of the entire economic mechanism. The indispensable condition of his work recognizes the truth of accounting data. Moreover, not the relative, but the absolute truth of the data presented by the information system of the enterprise in the form of financial statements which characterizes all sides of its financial and economic activities. The development of ethical accounting theory in modern conditions makes it possible to recognize the implementation of the concept of integrated reporting, which in addition to financial indicators includes social and environmental [6]. These circumstances are of particular importance, in particular in Ukraine in the context of the financial crisis and socio-political tensions, which imposes on the order of formation of indicators, which are presented in the financial statements of socio-political orientation. First, we should talk about presenting such a set of indicators in the reporting, which will ensure its transparency and, accordingly, the perception of information. These concepts are widely declared but have not yet been put into practice. The first steps in this direction have been implemented in Ukraine by amendments to the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» and, accordingly, special requirements for the disclosure of reporting by «entities» of public interest. However, in our opinion, regardless of the size of the business, such information that is not reflected in the reporting is of social interest. In this regard, the implementation of the goal of ethical accounting theory is based on the concept of integrated reporting, which contains not only financial but also social and environmental indicators [14].

A kind of materialistic theory is considered a social-corporate theory that combines micro-level with some social tasks that society poses to the administration of enterprises in the form of the need to solve environmental problems and to provide social protection for various population groups (fight against unemployment, poor working conditions, etc.). Thus, supporters of the social-corporate approach in accounting view its reporting information as a public product, which allows influencing the social environment that is formed by the enterprise.

The third group of theories is structural, based on a symbiosis of personalistic and materialistic theories.

All the theories under consideration are complementary, each fulfilling some essential and necessary purpose that depends on the interests of users of accounting information. In turn, the interests of users are determined by the socio-political structure of society, which determines the choice of the appropriate accounting concept.

In line with the trend of accounting development and the emergence of a modern accounting paradigm, the value of some of the accounting objects that have not previously been distinguished, such as for social costs, is increasing. In the second half of the twentieth century, social expenditures in the scientific literature were interpreted as labor costs. The modern interpretation of the category «social spending» is significantly different and includes other different costs. There is variability in the interpretation of the category «social expenditures» and ambiguity of approaches to the separation of elements of social expenditures, their classification and sources of funding. Social expenditures are considered as macroeconomic and microeconomic categories. According to macroeconomic interpretation, social expenditures are defined as expenditures of the whole society. The

treatment of social costs at the microeconomic level is equated with labor costs. Social spending is viewed through investment in human capital development, which is a value appraisal of the workforce and the intellectual efforts of employees. The ambiguity of the interpretation of the category «social expenditures» and the separation of their components adversely affect the information provision of their management. The problem with the formation of an effective system of accounting and control of social costs is the lack of their definition, classification, and interpretation of sources of coverage, taking into account the peculiarities of the functioning of economic entities.

**Conclusions and prospects for further researches.** The study of the essence of accounting theories and their value allows us to argue that the basis of accounting methodology are certain accounting theories that directly relate to social costs. The problem is the lack of a methodological basis for accounting for social costs, which negatively affects their accounting.

Summarizing the literature on the classification of accounting theories and their analysis in terms of object social costs led to the following conclusions:

1. One of the accounting theories (within the personalistic direction) is ethical. The development of ethical accounting theory in modern conditions makes it possible to recognize the implementation of the concept of integrated reporting, which in addition to financial indicators includes social and environmental.

2. It is considered as a kind of materialistic theory a social-corporate theory that combines micro-level with some social tasks that society poses to the administration of enterprises in the form of the need to solve environmental problems and to provide social protection for different population groups.

3. Social costs as an object of accounting are one of the central categories according to social and ethical accounting theories.

The orientation of the economic system of Ukraine to the concept of sustainable development, which involves the harmonization of social, environmental and economic components to meet the needs of modern and future generations, necessitates the transformation of the management system, and as a consequence of changing one of its main components - the accounting system.

The information orientation of accounting is due to requests of management of the economy of the enterprise functioning in the conditions of a certain socio-economic environment. It is that necessitates the selection and content of a particular concept of accounting and reporting, which underlies the adopted methodology (at the level of government accounting regulation). In this regard, such choices should be made by the conscious and free of voluntarism of those persons directly influencing decision-making. The choice of accounting theory that underlies the normative methodology is also due to the relevant paradigm of socio-economic development.

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### **Облікові теорії та їх вплив на становлення та розвиток обліку соціальних витрат**

Загальноприйнятим є те, що методологія формування фінансової звітності ґрунтується на обліковій теорії та спрямовується на інформаційне забезпечення економічного розвитку. Вибір облікової теорії та розробка концепції її розвитку є основою методології та здійснюється в межах процесу

управління бухгалтерським обліком. Тому актуальним завданням є оцінка впливу облікової теорії на методологію формування фінансової звітності та визначення напрямків розвитку облікових теорій в контексті реалізації парадигми сталого розвитку.

У статті узагальнено підходи до трактування сутності «облікової теорії», розкрито особливості трактування предмету бухгалтерського обліку у різних облікових теоріях та висвітлюється об'єктивність розширення облікових об'єктів. Розкрито взаємозв'язок облікових теорій з економічними теоріями. Доведено, що базовим у виборі пріоритетних об'єктів обліку, а також способів їх інформаційного відображення є уявлення про теорію бухгалтерського обліку тих груп користувачів інформації, які домінують у соціально-політичному середовищі. Розглянуто підходи до класифікації облікових теорій.

Розкрито, що проблемою формування ефективної системи обліку та контролю є відсутність визначення окремих облікових об'єктів як, наприклад, «соціальні витрати». Доведено необхідність їх класифікації відповідно до джерел покриття з урахуванням особливостей функціонування економічних суб'єктів. Обґрунтовано доцільність продовження досліджень, спрямованих на з'ясування тенденцій становлення нової облікової парадигми відповідно до потреб інформаційного забезпечення управління, як на макро-, так і на мікрорівні. Доведено недоцільність в умовах глобалізації економіки орієнтації винятково на реалізацію інтересів власників крупного капіталу при формуванні облікової парадигми. Висвітлено проблеми становлення та розвитку сучасної парадигми обліку в умовах трансформування суспільства та орієнтації на забезпечення сталого розвитку

**облікова теорія, класифікація облікових теорій, облікова парадигма, сталий розвиток, соціальні витрати, інформаційне забезпечення управління**

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## **Організація бухгалтерського обліку операцій з афілійованими особами**

У статті досліджено процес формування облікової інформації щодо операцій з афілійованими особами. Особливу увагу приділено розгляду запропонованих вітчизняним законодавством методів оцінки активів та зобов'язань в операціях пов'язаних сторін. Запропоновано структурно-логічну модель кодування документів та рахунків бухгалтерського обліку щодо даних операцій, використання якої при розробці робочого плану рахунків бухгалтерського обліку за операціями з афілійованими особами дозволить надавати користувачам повну інформацію щодо цих операцій з урахуванням видів зв'язків між такими контрагентами.

**афілійовані особи, пов'язані особи, документальне оформлення, бухгалтерський облік, оцінка активів та зобов'язань, аналітичний облік**

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## **Организация бухгалтерского учета операций с аффилированными лицами**

В статье обобщен подход к процессу формирования учетной информации по операциям с аффилированными лицами. Особое внимание уделено исследованию предложенных отечественным законодательством методов оценки активов и обязательств в операциях связанных сторон. Предложена структурно-логическая модель кодирования документов и счетов бухгалтерского учета по данным операциям, использование которой в процессе разработки рабочего плана счетов бухгалтерского учета по операциям с аффилированными лицами позволит предоставлять пользователям полную информацию по этим операциям с учетом видов связей между такими контрагентами.

**аффилированные лица, связанные лица, документальное оформление, бухгалтерский учет, оценка активов и обязательств, аналитический учет**

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