

Н. Г. Мельник
Тернопольский национальный экономический университет,
г. Тернополь, Украина

МЕЖДУНАРОДНЫЙ УЧЕТ: ОПРЕДЕЛЕНИЕ И ЗНАЧЕНИЕ

N. Melnyk
Ternopil National Economic University Ternopil, Ukraine

INTERNATIONAL ACCOUNTING: DEFINITION AND MEANING

Международный бухгалтерский учет объективно развивался в последние годы, и это повлияло на широкий спектр исследований и публикаций по этому вопросу. Но существует парадокс: до сих пор нет реального определения международного учета. В этом исследовании мы попытаемся объяснить значение международного бухгалтерского учета и предложить подход к его определению.

International accounting has obviously developed in recent years, and this has influenced a wide range of research and publications on the subject. But there is a paradox: there is still no real definition of international accounting. In this study, we are trying to explain the importance of international accounting and propose an approach to its definition.

International differences in accounting rules pose a substantive challenge to international companies, investors, creditors, governments, different users, who interested in making cross-border transactions and/or comparisons of financial statements and companies value. While current efforts to harmonize international standards are laudable, they are unlikely to completely eliminate cross-border accounting diversity.

The first problem that we can look at is the need for a suitable definition for International Accounting. As noted by Stolowy H. (1997) in the last twenty-five years, international accounting has developed significantly, and this is reflected in the particularly wide range of literature published on the theme [1]. Why are researchers and academics so interested in international accounting? There are numbers of possible answers. Choi and Mueller (1992) point out that the modern period are shaped by the forces of global competition, operating, financing, and investing decisions are colored by their international implications. As many of these decisions are premised on accounting data, knowledge of international accounting issues is crucial for achieving proper interpretation and understanding in international business communications [2].

But there is a paradox: we have noted that although many works referred to factors that have had an internationalizing influence on accounting, few of them gave any real definition of the concept of international accounting. Furthermore, there is no one single definition of international accounting, and several ideas currently co-exist [1].

The dictionary of accounting terminology gives such definition: “International Accounting is the international aspects of accounting, including such matters as accounting principles and reporting practices in different countries and their classification; patterns of accounting development; international and regional harmonization, foreign currency translation; foreign exchange risk; international comparisons of consolidation accounting and inflation accounting; accounting in developing countries; accounting in communist countries; performance evaluation of foreign subsidiaries” [3].

The first textbook on international accounting was published in 1967, it was written by Gerhard G. Mueller. His biographer, Dale L. Flesher (2010), considers Mueller to be the father of international accounting and claims that it was Mueller who, through his academic work, spurred development of international accounting as a research field, and his impact was felt in both among theorists and practitioners. Muller was the first professor to offer international accounting as a field in a graduate school. He prompted development of research in international accounting in two directions: first he focused on importance of differences among international accounting and their significance for accounting profession and businesses who take part in international trade; second, he

emphasized importance of learning about differences in how accounting is taught in different educational institutions [4].

Choi and Mueller (1992) having considered several alternatives, decided on the following definition: International accounting extends general-purpose, nationally oriented accounting in its broadest sense to [2]:

- international comparative analysis;
- accounting measurement and reporting issues unique to multinational business transactions and the business form of the multinational enterprise;
- accounting needs of international financial markets;
- harmonization of worldwide accounting and financial reporting diversity via political, organizational, professional and standard-setting activities.

Lawrence (1996) notes that this is very detailed, all-embracing definition, which includes much of the content of the study of international accounting. Perhaps a simpler, shorter definition could concentrate on two words “international” and “accounting”. The former can be defined as: “concerning or involving two or more nations or nationalities” and the latter “the process of recording, analyzing and reporting financial information so as to maximize the value of the information produced”. Thus international accounting is simply “the process of providing useful financial information viewed on a multinational basis” [5].

Roberts, Weetman and Gordon (2005) uses a definition “multinational accounting”, where “multinational” means many countries, reflecting the wide geographical spread of companies within a group entity. The application of IFRS will bring greater harmonization of accounting practices to multinational groups in the areas of business combinations, segmental reporting and foreign currency translation [6].

Nobes and Parker (2008) consider that accounting is a technology which is practiced within changeable political, economic and social contexts. These have always been international as well as national, but since at least the last quarter of the twentieth century, the globalization of accounting rules and practices has become so important that narrowly national views of accounting and financial reporting can no longer be sustained. Of particular contextual importance are [7]:

- major political issues, such as the dominance of the United States and the expansion of the European Union;
- economic globalization, including the liberalization of, and dramatic increases in, international trade and foreign direct investment;
- the emergence of global financial markets;
- patterns of share ownership, including the influence of privatization;
- changes in the international monetary system;
- the growth of multinational enterprises (MNEs).

These expansions are interrelated and all have affected financial reporting and the transfer of accounting technology from one country to another. As a result, we have globalization of accounting, because accounting techniques, institutions and concepts have been imported and exported around the world [7].

Douppnik and Perera (2013) mentioned, that international accounting, which includes both managerial and financial accounting, is accounting for international transactions, the operations of international firms, and comparisons of accounting principles and practices found in foreign lands and the procedures by which they are established. International accounting is a well-established specialty area within accounting and has two major dimensions [8]:

- comparative – examining how and why accounting principles differ from country to country;
- pragmatic – accounting for the operational problems and issues encountered by individuals and firms in international business.

The study of international accounting, by Lawrence, should include [5]:

- consideration of accounting principles and practices of several nations, rather than the usual one-nation emphasis of more traditional accounting;
- a comparison of those principles and practices;

- a review of technical accounting problems that affect all nations in general;
- a specific review of some of the problems, both technical and reporting, that arise because of differences between nations, e.g. existence of different national currencies.

The best definition and explanation of international accounting are given by Doupnik and Perra (2013). They consider “International accounting” as consisting of two parts: ordinary accounting and its international dimension. According to them, the accounting in international accounting definition includes the functional areas of financial accounting, managerial accounting, auditing, taxation, and accounting information systems. The word international in international accounting can be defined at three different levels [8]:

- the first level is supranational accounting, which denotes standards, guidelines, and rules of accounting, auditing, and taxation issued by supranational organizations. Such organizations include the United Nations, the Organization for Economic Cooperation and Development, and the International Federation of Accountants;

- the second level or company level, international accounting can be viewed in terms of the standards, guidelines, and practices that a company follows related to its international business activities and foreign investments. These would include standards for accounting for transactions denominated in a foreign currency and techniques for evaluating the performance of foreign operations;

- the third and broadest level, international accounting can be viewed as the study of the standards, guidelines, and rules of accounting, auditing, and taxation that exist within each country as well as comparison of those items across countries. Examples would be cross-country comparisons of: rules related to the financial reporting of plant, property, and equipment; income and other tax rates; the requirements for becoming a member of the national accounting profession.

The history of accounting is also an international history. The following chronology demonstrates that international accounting has been extremely successful in its ability to be transplanted from one national setting to another while allowing for continued development in theory and practice worldwide.

We can identify three major stages of development of international system of accounting [9]:

First stage: From the end of XIX century/beginning of XX century until the middle of XX century. This stage is characterized by inception of the idea of having an internationally accepted set of accounting standards, adoption of legislation in various countries codifying their accounting principles, emergence of professional accounting associations, rethinking of the role of accounting in the system of management, and internationalization of information exchange among accounting professionals.

Second stage: From the middle of the XX century until the end of XX century, international system of accounting begins to take shape. During this period appear first international accounting standards, and the process of harmonization of accounting systems across countries begins. Two international bodies – IASC and IFA are formed, and their activity is gradually recognized and supported by major international institutions.

Third stage: From the end of XXs century, until present day, the efforts to harmonize accounting systems evolved into a broader concept of «international convergence». International accounting standards are official accepted in many countries and a larger portion of global economy moves toward using IFRS. International system of accounting moves toward becoming a global system of accounting.

Clearly, international accounting encompasses an enormous amount of definitions, explanations and meanings from the simplest one to the most complicate. It is not feasible to cover all aspects in one definition but we must determine the scope of an international accounting, define an area of international accounting and also focuses on the accounting issues related to international business activities and foreign operations.

The definition of international accounting, like its field of application, undergoes frequent changes in order to adapt to changing contexts, needs and expectations of accounting information users. International accounting includes in all the formal, technical accounting problems in financial, managerial, tax and auditing areas that have a bearing on the conduct, measurement and disclo-

sure of foreign operations. But also there are more issues need to be learning relevant to international business which create special accounting problems and specific solutions that differ from the solutions adopted in a domestic context.

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О. М. Шерстнева, Ю. Н. Николаева
Витебский государственный технологический университет, г. Витебск,
Республика Беларусь

ПРОТИВОДЕЙСТВУЮЩИЙ МАРКЕТИНГ

O. Sherstneva, Yu. Nikolaeva
Vitebsk State Technological University, Vitebsk, Republic of Belarus

COUNTER MARKETING

В статье рассмотрены сущность и значение для потребителя, производителя и государства противодействующего маркетинга, который применяется при реализации и потребления товаров иррационального спроса.

The article considers the essence and significance for the consumer, producer and state of counter-marketing, which is used in the sale and consumption of goods of irrational demand.

Управление иррациональным спросом представляет собой деятельность по сокращению или ликвидации, а также по предотвращению увеличения спроса на вредные для здоровья человека, социально опасные товары. Управление иррациональным спросом основано на использовании социально-этического маркетинга и обусловлено необходимостью комплексной оценки проблемы потребления социально опасных товаров с социальной, экономической, медицинской точки зрения. Иррациональный спрос является нежелательным на уровне общества и государства, а не на уровне предприятия-производителя или продавца. Поэтому меры так называемого противодействующего маркетинга разрабатываются специальными государственными органами, выполняются структурными подразделениями предприятия и