

Trends in the Development of Accounting in the Context of Ukraine's European Integration Aspirations

Natalia Ryzhikova^{1*}, Iryna Serova², Iryna Shevchenko²

¹State Biotechnological University
61002, 44 Alchevskykh Str., Kharkiv, Ukraine

²Simon Kuznets Kharkiv National University of Economics
61166, 9A Nauka Ave., Kharkiv, Ukraine

Abstract. The relevance of the research topic lies in revealing of the trend of accounting in the context of Ukraine's European integration aspirations through the study of theoretical issues and experience of Ukraine. The reforming of accounting has already been launched in Ukraine, but this path is quite difficult and slow; however, it is of great importance in the formation of the economic significance of Ukraine and its adaptation to international requirements. In recent years, reform has become even more important, as the country's European integration aspirations determine the rapid development of all economic sectors. Today's challenges, such as the aftermath of the COVID-19 pandemic and military action in Ukraine, are modifying business conditions and making it urgent to propose ways to reform and address trends in accounting in Ukraine. The purpose of the study is to reveal the trend of accounting in the context of Ukraine's European integration aspirations through the disclosure of theoretical issues and experience. The analysis of the problem proved that a large number of problems associated with the development of accounting existed, and there was an urgent need for its detailed study and solution. The results of the study highlighted the features of accounting in the European integration environment and the characteristics of the stages of development of accounting. The practical significance of the research results is the possibility to apply them on the Ukrainian enterprises in order to improve the skills of accountants in theoretical knowledge and possible application in the discipline of "Accounting" in universities

Keywords: globalization, development trends of accounting, harmonization, standardization, reforming

Article's History: Received: 04/07/2022; Revised: 05/20/2022; Accepted: 06/09/2022

● INTRODUCTION

Maintaining proper financial assets, financial stability and rational use of resources of any enterprise are not only the key objectives of its activities, but also an important aspect of the functioning of the economy as a whole. Providing up-to-date information to business management to make timely decisions allows them adapting to changes in the internal and external environment and maintain financial discipline at an effective level. This task is largely entrusted to the accounting service. Currently, the Ukrainian system of financial reporting and recording of transactions on enterprises is designed in such a way that can meet the information needs of the company only in retrospect, and is mainly aimed at external users, which are usually tax officials and government or private auditors. The formalism of accounting, limiting the methodology to national

standards leads to the lag of the Ukrainian accounting system from modern challenges of the business environment. As of today, difficult conditions for modifying economic reality (globalization, European integration, growing competition, the phenomenon of information relations, the speed of technological innovation, the spread of scientific and technical developments, knowledge, increasing the role of intelligence) and the difficulties Ukraine has encountered in recent years such as COVID-19 pandemics of 2020, the full-scale military invasion of the Russian Federation on Ukrainian territory in February 2022 showed that the existing accounting system was unable to respond effectively to any changes. The main manifestation of this problem was the complex implementation of the developed legislative norms that came into force during this period.

Suggested Citation:

Ryzhikova, N., Serova, I., & Shevchenko, I. (2022). Trends in the development of accounting in the context of Ukraine's European integration aspirations. *Development Management*, 20(2), 26-32.

*Corresponding author

Improving and reforming the accounting system will significantly improve its current state and allow for further growth, creating competitive conditions for businesses. The reform process has been going on for decades and aims at the gradual adoption of legal documentation that brings Ukrainian accounting closer to international and to ensure the implementation of digital technologies in the process of compiling and reporting. However, the changes that take place are usually superficial and do not act as a factor in qualitative changes. A distinguishing feature of the national accounting regulation is the desire to unify it not at the level of general methodology, but at the level of details. Implementation of minor changes is a prerequisite for reforms. This is a typical connection between change and reform, elements of the system that cannot function alongside existing ones. A more visible problem that arises on this basis and which is usually addressed in the circles of scholars and practicing accountants is the lack of elaboration and making the necessary adjustments to all regulations relating to a particular object of accounting, so each innovation produces additional contradictions in the legal framework. Their total number tends to increase every year and is a mean of manipulation by regulatory authorities. Restrictions on the choice of accounting tools are also often accompanied by a lack of clear instructions for their implementation, which encourages practicing accountants to avoid working with this object of accounting and distort information about its availability to avoid penalties, which also emphasizes the system targeting external users. Taking into account the listed facts, the question of identifying the ways of development of accounting, which are characterized by effectiveness and aimed at improving the economic situation in the country, considering international experience, is gaining relevance. Although the priority for Ukraine today is to maintain the level of production at enterprises on a reproductive scale at all stages of the process, the choice of the trajectory of further changes in accounting is necessary, because economic transformation is inevitable for the state. The research method serves as the disclosure of accounting development trends in the conditions of Ukraine's European integration aspirations.

● LITERATURE REVIEW

Since the beginning of 2014, many works have been written to investigate the issues of accounting development trends in the context of Ukraine's European integration aspirations, which is primarily related to the beginning of the path towards European integration. Such foreign scientists and specialists as I. Steccolini, I. Saliterer, J. Guthrie [1], and Ukrainian scientists and specialists as H. Isanshyna [2], L. Kononenko [3], I. Spilnyk, M. Paliukh [4], studied the development of this process and the development of accounting in Ukraine and in general. Over the last three years, there has been even more work on this issue, because the faster the development of European integration, the more important it is to study its trends. The latest fundamental research on this issue was carried out by such foreign scientists as I. Chen, H. Chen [5] and Ukrainian scientists L. Tovkun [6], V. Shpak [7], H. Kolisnyk, [8], who concluded that there was a need to reform the entire institutional environment, including an interconnected set of systems of accounting, analysis, audit and taxation through current

trends and paradigm shift in management, the main feature of which was a shift towards a process-oriented approach to management. At the level of accounting practice, there should be improved interaction with information users, building closer and coordinated interaction between accounting and auditing and internal control, implementation of international standards, consolidation of regulatory framework, implementation of modern software products in business practice. The results obtained remain relevant, but need to be supplemented, given that society is currently facing a number of unforeseen circumstances, primarily the consequences of the COVID-19 pandemic that caused a lot of shifts in the international economy, which in turn affects the organization of accounting. An important work in this regard was made by R. Aissaoui, and F. Fabian [9], which made it possible to identify the types of globalization that have emerged as a result of the pandemic, and to examine their impact on the general state of economies, depending on their income and corruption. In the work of K. Zirnhold and L. Jung-Ivannikova [10], the issue of corruption and economic development in the Ukrainian context is revealed. This emphasizes the need to consider the international experience of accounting. Along with the ongoing European integration processes, the current state of hostilities in Ukraine needs special consideration, which makes it necessary to think ahead and study the peculiarities of the functioning of countries in the postwar period in terms of enterprises and challenges of the information system of each entity. The work of R. Moore [11] is dedicated to this topic. After analyzing a sample of post-war periods during 1970-2008, he concluded that accelerating the process of resuming foreign direct investment in the war-torn economy and clarifying key uncertainties was achieved by strengthening policies, areas of information transparency and reporting management. An important area of research to reform the accounting system in the context of European integration is to gain an understanding of the characteristics of economic entities in the European Economic Area, which was shown the work of B. Mercedes [12]. This work is focused on identifying features that should be introduced into the national economy, taking into account regional features. These studies serve as a basis for the development of the peculiarities of the development of accounting and the characteristics of trends in its development in the context of European integration. The scientific novelty of the study lies in shaping proposals of the stages of development of accounting by systematizing the events associated with it, and proposing trends in the development of accounting in the context of Ukraine's European integration aspirations.

● MATERIALS AND METHODS

A distinguishing feature of this study is the examination and consideration of socio-economic processes that were carried out through the analysis of scientific activities and its results, as well as by identifying relevant interests and current problems and needs of society. The epistemological structure of this study is a type of subjective-objective relationship. The study presents the results of the work of economy scientists. The methodological basis of the study are general philosophical and general scientific methods. The authors developed a program that contains theoretical

and methodological validity, interrelated elements and their logical sequence and relationship. The program of scientific and economic research allowed the reveal of the understanding of the research topic, identify problems and propose its scientific solution based on scientific methods. During the study, special scientific methods and special scientific technologies were applied. Using the methods of scientific knowledge – induction, grouping and comparison, it was proposed to improve the methodical and methodological aspects of accounting only on the basis of research theory and experience of other countries. The first step in the process of rational reform should be to gain an understanding of the current state of the system, so to fully disclose the research topic, it was considered appropriate to highlight the features of accounting in Ukraine’s European aspirations through research on the knowledge of modern economists. The study is based on a systematic approach, which became the basis for the development of accounting in the context of Ukraine’s European integration aspirations. Historical, civilizational and institutional approaches were used in the study of accounting development, which allowed characterizing the events related to the development of accounting. The presentation of scientific facts in the study was carried out in the context of the general historical process of accounting in Ukraine, the history of the accounting industry in terms of European integration aspirations, taking into account general and specific features.

According to the authors, consideration and study of historical experience, namely the disclosure of stages of formation, development of accounting in the context of Ukraine’s European integration aspirations and proposing its trends has greatly enriched scientific research and testifies to the reliability of its results and conclusions.

The use of methods of grouping, comparison and concretization allowed the establishing of convergences and divergences between historical phenomena and the opportunity to generalize them.

The use of methods of causation of accounting allowed establishing the characteristics of its development in the context of Ukraine’s European integration aspirations and identify trends. Identifying the problems associated with the peculiarities of the accounting system functioning (COVID-19 and martial law), studying the regulatory and legislative framework and understanding the risks – all this

allowed explicitly examining the adaptation of the accounting system in today’s conditions as one from the trend of its development in the present study. The comparative legal method is used to determine the consequences of the proposed trends in the European integration of Ukraine by studying the features of the accounting system of different countries and comparing legal norms, institutions, principles and practices of its application. The European integration aspiration in the field of national economy puts forward many demands, and economists are currently concerned about the unification of accounting and statistics. The main approach is harmonization and standardization.

The analysis of trends in accounting in the context of Ukraine’s European integration aspirations allowed ensuring that adaptation to European practice would be an important element in the optimizing the mechanism of the Ukrainian accounting model.

The information base of the study is the work of the leading contemporary foreign scholars on accounting issues, legislative documents on the organization and maintenance of accounting.

● RESULTS AND DISCUSSION

Trends and patterns of accounting development in the context of promoting sustainable socio-economic growth of the state with the help of European experience have been subject to attention for many years, because the conditions and requirements for accounting and financial reporting of enterprises in this case will undergo significant changes. The process of reforming and improving the accounting aspect of the information system of Ukrainian enterprises was characterized by point changes that did not take into account the general state of the system and its readiness to implement certain types of changes [7].

Improving specific methodical and methodological aspects of accounting only on the basis of research theory and experience of other countries, whose accounting systems are not comparable with the Ukrainian, led to confusion in the theoretical basis and difficulties in the practical application of certain rules. Thus, the first step in the process of rational reform should be to gain an understanding of the current state of the system, so to fully disclose the research topic, it is important to consider the features of accounting in Ukraine’s European integration aspirations (Fig. 1).

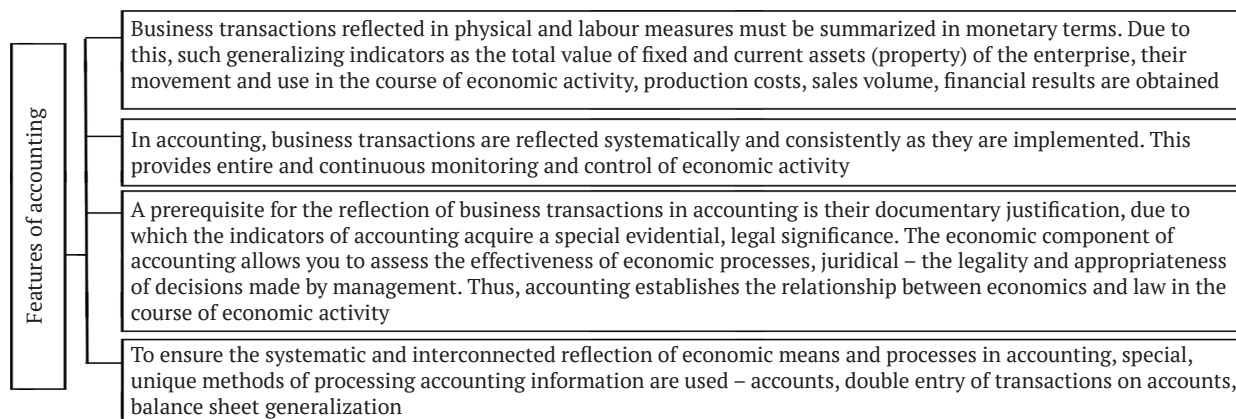


Figure 1. Features of accounting in the context of Ukraine’s European integration aspirations

Source: generalized by authors based [3; 4]

As can be seen from Figure 1, the features have a certain nature of implementation, are subject to strengthening and do not contradict international practice, so there is a need for a retrospective review of the accounting system in Ukraine to identify clear areas for further influence.

By analyzing the existing trends in the development of Ukrainian accounting, it was concluded that the modern accounting model was close to the continental one. This is due to Ukraine’s choice of the European integration vector of development (Table 1).

Table 1. Characteristics of events related to the development of accounting

Period	Characteristics of the stage
1991	Economic reforms aimed at expanding the powers of economic entities, changing the methods of planning and costing, improving the chart of accounts, mechanization of accounting, the creation of specialized software for accounting automation
1999	Adoption of the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” and national accounting standards (P (S) BO) (Accounting regulations (standards)), developed on the international basis [13]
2000	The process of creating a domestic accounting system.
2000	Providing opportunities for small businesses to transition to a simplified system of taxation, accounting and reporting, if its criteria meet the provisions of the Law of Ukraine “On State Support of Small Business” of 19.10.2000 № 2063-W [14]
During 2001	Gradual introduction of new (P (S) BO) (Accounting regulations (standards)) [15]
2001	Approval of the chart of accounts for accounting of assets, capital, liabilities and business operations of small businesses
2003	Approval of “Recommendations for the use of accounting registers in small enterprises” (1 book or 5 statements and balance sheet) [16]
2007	The development of the accounting system in the public and private sector was provided by the “Strategy for the modernization of the accounting system in the public sector for 2007-2015” [17]
2011	Federation of Professional Accountants and Auditors of Ukraine. The Federation has translated and published accounting manuals according to international standards in Ukrainian International Accounting Standards [18]
2011	Adoption of the Tax Code of Ukraine dated 12/02/2010 No. 2755 – VI as amended by the Law of Ukraine dated 07/07/2011 No. 3609 – VI The tax system in Ukraine is changing dramatically. The number of taxes is significantly reduced [19]
2013	In Ukraine, from 01/01/2013, national regulations (standards) of accounting in the public sector come into force. The standards currently adopted govern the recognition of assets and liabilities, the presentation of financial statements, the formation of consolidated financial statements, segment financial statements, and the determination of revenue. New forms of financial reporting have been introduced and the methodology for compiling the balance sheet has been improved [20]
2014	According to the Strategy of Development of Ukraine “Ukraine-2020: Strategy of National Modernization”, developed by the Ministry of Economy of Ukraine in 2014, provides for: reforms in the economy, based on an innovative model of development of all spheres of public life, creating an innovative product optimality of directions of innovative activity of enterprises [21]
2014 – present time	Significant changes in the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” [22]
2018	Strategy for modernization of the accounting and financial reporting system in the public sector until 2025 [23]
2020	Changes in accounting are related to Covid-2019 [24]
2021	Significant changes in regulations: updating accounting standards, changing the rules for calculating the average for vacation and payment of days of earnings, updating the accounting of state employees [25]
2022	Changes are being made to the accounting system in connection with the imposition of martial law [26]

Source: Report on recipients of state support in the agricultural sector [31]

As can be seen from Table 1, accounting in Ukraine has come a long way in its becoming, improving and reforming. According to the authors, 2011 and 2014 can be considered significant turning points; these are the years of

highlights for the development of accounting in Ukraine. The analysis of events allowed formulating the stages of development of accounting in Ukraine, which are shown in Figure 2.

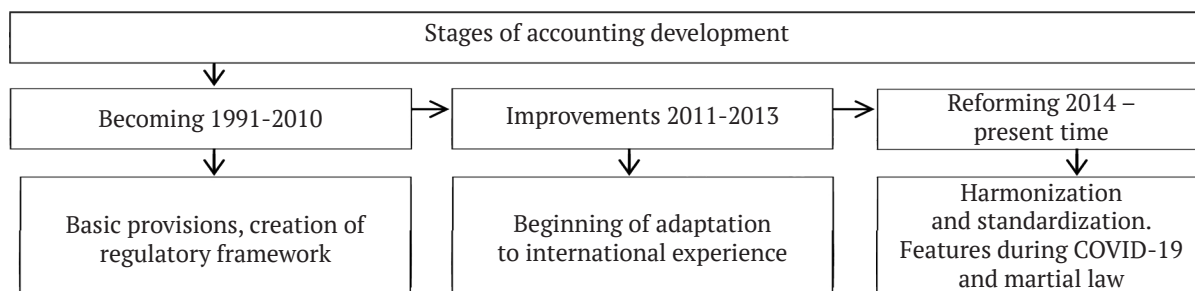


Figure 2. Stages of accounting development

Source: completed by the authors

As can be seen from Figure 2, the stages are conditionally divided into three groups, at the stage of formation of accounting in Ukraine began building its system since independence. There was a need to create a new system, new laws, bylaws, regulations and resolutions. A lot of work has been done in this direction. 2011 is characterized by the adoption of the Tax Code of Ukraine [19] and changes required by new laws. As a result, the tax system in Ukraine is changing dramatically. The number of taxes is significantly reduced. This immediately caused a great impetus in the development of accounting.

In 2014, the Federation of Professional Accountants and Auditors of Ukraine translated and published in Ukrainian International Accounting Standards [18], accounting manuals according to international standards. Accounting in Ukraine has become a symbiosis of administrative and market concepts, national and international standards. During this period, there were many comparisons of the existing system with the international one. An attempt was made to harmonize Ukrainian and international accounting. However, as with any improvement, there were negative consequences associated with the lack of necessary changes in current accounting legislation. The problem of limited accounting has become acute, which is manifested in the use of double entry or monetary measurement, passive application of certain principles, the priority of tax rules, the inefficiency of scientific research. 2019 was a difficult year for businesses and the accounting system, a year of pandemics, when there was a need to immediately adapt to a new life. Uncertainty among entrepreneurs due to COVID-19, forced the immediate development of special tools to ensure the integrity, reliability and consistency of their activities. There is a need to study the peculiarities of accounting and the risks that arise in the face of new challenges and uncertainties.

In today's world of martial law, the legal restriction and closure of many businesses will lead to increased work to reflect liquidation procedures, and liquidity risks will

increase rapidly; there will be a need to reallocate loans and other liabilities; the tax consequences are unpredictable; transfer of funds to military funds, reflection in the accounting and taxation of aid received, etc. However, the adaptation of the accounting system as one of the trends in its development exists and continues. Therefore, it is proposed to consider the main trends in accounting.

As can be seen from Figure 3, an approximation of the terminological and conceptual apparatus by identifying the main differences between the standards is proposed. Thus, it is necessary to compare the general requirements for the preparation of financial statements. Many issues are disclosed in the (P (S) BO) (Accounting regulations (standards)) [15], but unfortunately do not find practical application, which causes some confusion, which is why the interpretation of fair presentation of financial statements in the context of the (P (S) BO) (Accounting regulations (standards)) [15] and International Financial Reporting Standards may differ. The next step is to consider the limitations of accounting approaches. Unfortunately, the (P (S) BO) (Accounting regulations (standards)) [15] does not contain all the detailed information on international standards. Limitation of requirements for disclosure of information that deprives users of financial statements is necessary for making management decisions. Contradictions between the standards cause major problems for the proper functioning of the accounting system. The trend of accounting development implies the maximum approximation of the economic essence and content of the Ukrainian categorical-conceptual apparatus to international practice. The confusion also concerns the Tax Code of Ukraine [19], so the solution of these problems that have arisen in accounting should be based on the following: systematization and streamlining of theoretical categories that are already formulated and used effectively, revision of terms provided by bringing accounting terms to unambiguous, adequate perception their users and on the formation of new classifications of concepts and the choice of features taking into account European integration (Fig. 3).

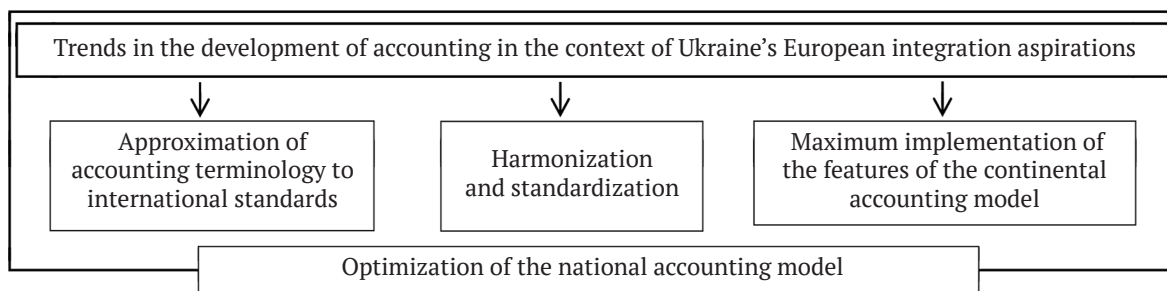


Figure 2. Stages of accounting development

Source: completed by the authors

European integration into the economy addresses the problem of unification of accounting and statistics. The main approaches to solving this problem are harmonization and standardization. The analysis of trends in accounting in the context of Ukraine's European integration aspirations shows that adaptation to European practice can be a major element of the optimization mechanism of the Ukrainian accounting model. An analysis of existing trends in the development of Ukrainian accounting shows (Fig. 3), however, that the modern accounting model is close to the

continental one. This is due to Ukraine's choice of the European integration vector of development. Therefore, it is proposed to support and implement it in the national environment.

CONCLUSIONS

Thus, the study of the development of the accounting system in Ukraine is an important problem, the solution of which should be done systematically, considering the historical development of national accounting and changes in the external business environment that are happening

now. Due to the need for active, effective and vigorous development of international economic ties, which were weakened during the COVID-19 pandemic, as well as investment in activities that will take place after the end of hostilities in Ukraine and its gradual recovery, rethinking approaches need to be rethought, focusing on maximum transparency and meeting the needs of management in the first place, existing economic categories and their interpretations need to be reconsidered, terms emerging in the digital age and new to accountants need to be clarified. The development of accounting is strongly connected with the processes of globalization, which contribute to the interpenetration and mutual enrichment of the best achievements of international professional organizations worldwide. That is why the successful implementation of

financial reporting standards in accounting practice is the key to the successful accession of professional accountants of Ukraine the international scientific community. The proposed development patterns are based on three important aspects of an effective accounting system. The development of accounting according to these patterns will accelerate the optimization of the Ukrainian accounting model. Further research should focus on developing mechanisms to minimize the negative impact of the imperfection of the legislative aspect, as well as its inconsistency with the provisions of the international legal framework, programs to adapt Ukrainian innovative methods of accounting and reporting to international experience. The direction of further research can also highlight the updating of tools and methods of influencing the accounting system.

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Тенденції розвитку бухгалтерського обліку в умовах євроінтеграційного прагнення України

Наталія Іванівна Рижикова¹, Ірина Анатоліївна Серова², Ірина Олександрівна Шевченко²

¹Державний біотехнологічний університет
61002, вул. Алчевських, 44, м. Харків, Україна

²Харківський національний економічний університет імені Семена Кузнеця
61166, просп. Науки, 9А, м. Харків, Україна

Анотація. Актуальність теми дослідження полягає у розкритті тенденції розвитку бухгалтерського обліку в умовах євроінтеграційного прагнення України за допомогою вивчення теоретичних питань та набутого досвіду. За останні роки реформування набуло ще важливішого значення, тому що євроінтеграційне прагнення країни зумовлює стрімкий розвиток всіх економічних ланок. Виклики сьогодення, такі як наслідки пандемії COVID-19 та воєнні дії на території України, модифікують умови функціонування підприємств та зумовлюють нагальну необхідність у пропонуванні шляхів реформування та розгляді тенденцій розвитку бухгалтерського обліку в Україні. Мета дослідження полягає у розкритті тенденції розвитку бухгалтерського обліку в умовах євроінтеграційного прагнення України за допомогою розкриття теоретичних питань та набутого досвіду. Методологічною основою дослідження є загально філософські та загальнонаукові методи. Для виконання поставленої мети у дослідженні авторами було складено програму, яка містить теоретико-методологічну обґрунтованість, взаємопов'язані елементи та їх логічна послідовність та зв'язок. В основу дослідження покладено системний підхід, який став основою для розвитку бухгалтерського обліку в умовах євроінтеграційного прагнення України. При дослідженні розвитку бухгалтерського обліку використовувався історичний, цивілізаційний та інституційний підходи, що дозволило охарактеризувати події пов'язані із розвитком бухгалтерського обліку. Результати дослідження полягають у виокремленні особливостей обліку в євроінтеграційних умовах та характеристики етапів розвитку бухгалтерського обліку. Практична значущість результатів дослідження полягає у використанні їх підприємствами України з метою підвищення кваліфікації бухгалтерів з теоретичної обізнаності та можливе застосування у дисципліні «Бухгалтерський облік» в університетах

Ключові слова: глобалізація, тенденції розвитку бухгалтерського обліку, гармонізація, стандартизація, реформування