


Секція 3
ОБЛІКОВО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ ЕКОНОМІЧНОГО,
СОЦІАЛЬНОГО ТА ЕКОЛОГІЧНОГО РОЗВИТКУ
ПІДПРИЄМНИЦЬКИХ СТРУКТУР



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**FEATURES OF THE ACCOUNTING SYSTEMS OF COUNTRIES:
UKRAINE AND CHINA**

The desire of continental Europe and several Asian countries to bring national traditions and accounting principles in line with international standards makes it possible to accelerate the progress of Ukrainian reform by studying and generalizing the experience of a country with similar economic development characteristics, and in some cases, a consistent convergence of accounting models, such countries are the People's Republic of China (PRC).

The coordinated mutual convergence of national accounting and reporting models of Ukraine and the PRC in the context of transition to IFRS will lead to a synergistic effect in the pace of development of joint projects by increasing the level of confidence, developing a common language for doing business, which will ultimately have a beneficial effect on the development of the economies of both countries. It is a question of regional convergence of national models of the two countries against the background of convergence with IFRS.

In economic science, such issues as F. Butynets, Z. Klebanovich, O. Lugova, M. Ogiychuk, V. Parkhomenko, L. Stolyar, and S. Sirceva explored the issues of regulatory regulation of accounting and the transition to International Accounting Standards in Ukraine. Lugova O., Stolyar L. and Klebanovich Z. in their publications reveal the reasons that lead an enterprise to a situation when it is necessary to restore accounting. Delayed accounting and the existence of irregularities can lead to serious consequences for the activity of the enterprise [3, p.103].

Among the Chinese specialists, it is worth mentioning the work of such scientists as Li Xinhe, Tang Yunwei, Liu Yi, Wu, Qin Ming, which

determine the main factors influencing the formation of the state accounting system and approaches to the classification of national accounting systems. Features of the interaction of managerial, financial and tax accounting in China are explored by Liu Qing, Ma Tao, Wu Dajun, Zhang Weig, Wang Yunzhi and Wang Yongxin [3, p.103].

Guo Daoyang's writings reveal some of the historical features of China's accounting system. Features of the interaction of management, financial and tax accounting in China were considered by Liu Qing, Ma Tao, Wu Dajun, Zhang Weig, Wang Yunzhi and Wang Yongxin. In their works, Zhou Baoyuan, Chen Mai, Sun Guang, Zhang Qi, Li Haibo, Zhang Weihua consider and analyze the issues of analysis and accounting of assets and liabilities in China. Some features of the formation, advantages and disadvantages of the Chinese financial reporting system are disclosed by Xie Jihua [3, p.103].

However, at present there are not enough scientific papers summarizing the accounting experience, the current state of the accounting system and the prospects for its development in Ukraine and the PRC, as well as the analysis of the two systems for the possibility of convergence in terms of international convergence processes in the accounting field.

Long-term accounting and reporting reform processes in accordance with International Financial Reporting Standards (IFRS) identify the need for a new accounting system that meets the requirements of the current stage of economic development, and aligns with other countries' accounting systems.

Mutual convergence of national accounting and reporting models of Ukraine and the People's Republic of China in the transition to IFRS will lead to a synergistic effect in the speed of joint project development through increased confidence, the development of a common business language, which will ultimately have a positive impact on the development of the economies of both countries.

The global process of globalization is gradually changing all aspects of economic activity, both at the macro and microeconomic levels. Creating a global financial information system changes the accounting requirements. One of the major international processes taking place in the world today is the harmonization of national accounting and financial reporting systems across countries.

According to the considered criteria of classification of accounting systems Ukrainian and Chinese accounting systems:

- belong to the continental model;
- rely on the system of codified law;

- do not have a single mother country, the development of the accounting system is affected by various political, economic, cultural and other factors;

- belong to systems of collective, with a great distance of power and a high degree of avoidance of uncertainty;

- have the quality of discreetly conservative attitude to the information. The emergence and development of IFRSs is the most significant convergent process in international accounting and reporting.

However, as an aspect of convergence of economic systems, it is voluntary. The apparent heterogeneity of groups of countries that are transitioning to IFRS significantly complicates the implementation of their convergent function.

The main ways and problems of transition to IAS by various national accounting systems. The emergence and development of IFRSs is the most significant convergent process in international accounting and reporting. However, as an aspect of convergence of economic systems, it is voluntary.

The introduction of IFRS in Ukraine and the PRC is influenced by national legal models and the substantial dependence of national economic entities on government sources of funding. Therefore, to bring Ukrainian and Chinese accounting models closer, a "club convergence" path was proposed, which refers to the convergence of accounting models of two or more countries with similar basic accounting principles by unifying basic accounting practices and regulating them.

Without restoring accounting, it is impossible for a legal entity to conduct secure business activities. On the basis of the data obtained during the restoration of accounting, not only the state authorities receive information about the activity of the enterprise, but also the management receives the guidelines for successful economic activity [2, p.128].

When competent to carry out all stages of accounting restoration, the entity receives accounting documentation in full, full transparency of accounting activities for management and the ability to avoid imposing fines and other penalties on the part of public authorities [2, p.129].

In addition, the main differences between the Chinese regulatory accounting system and the Ukrainian ones were formed, as well as ways of their probable elimination [1]:

- Although the Ministry of Finance is responsible for setting up a unified state reporting system in the PRC, various agencies, military units and other economic entities may develop their own accounting methods, which must be sent to the local finance ministries without fail;

- the person holding the position of an accountant, passes the compulsory state certification in the form of a state examination, which is

conducted according to three specifications. We propose, by analogy with the People's Republic of China, to introduce into the Ukrainian accounting system mandatory state certification of accountants, which will become not only one of the vectors of convergence of two accounting systems, but also allow Ukraine to reduce the number of accounting errors and will become the basis for the formation of an effective professional accounting community;

- methodological guidance of the accounting sphere in China is provided by the Accounting Standards Committee of the Ministry of Finance of the People's Republic of China, which consists of: Professional Committee of Economists, Committee of Professional Accountants of Commercial Units and Committee of Professional Accountants of Governmental and Non-Expert Group, with expert groups according to accounting standards of the Ministry of Finance of the People's Republic of China.

The development of globalization in the world creates economic preconditions for the development and implementation of generally accepted requirements for accounting and preparation of financial statements. Historically shaped national models of accounting and reporting do not always reflect global economic phenomena and processes and do not create the conditions for mutual exchange of economic information.

Based on the study, it can be assumed that the existing gap in the transparency of financial statements of Chinese and Western companies will persist for a long time, despite the apparent convergence of the Chinese accounting system with IFRS and the liberalization of national law. According to the results of the study, the legal status of land directly affects the methodology and methodology of land use accounting. A striking example in this regard is the construction of land accounting in China.

Monitoring of typical problems of land accounting in agricultural enterprises of Ukraine generates a conclusion about the superficial conceptual approach and unsatisfactory level of organization and methodology of land accounting, which leads to the incorrect reflection of most financial and economic events. The lack of adequate methodology for legal identification and accounting of land resources negates the complexity of indicators and distorts the results of the formation of the information base necessary for external and internal users.

According to the results of the research, an alternative variant of the universal algorithm for land use accounting in agricultural enterprises was proposed, the application of which is able to provide adequate reflection of transactions with land plots, regardless of the form of ownership of them.

Information sources:

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ОБЛКОВО-ІНФОРМАЦІЙНЕ ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ ПОДАТКОВИМИ РОЗРАХУНКАМИ І ЗОБОВ'ЯЗАННЯМИ В ПІДПРИЄМНИЦЬКИХ СТРУКТУРАХ

У зв'язку з інтенсивним розвитком інформаційних технологій і цифрової економіки професія «бухгалтер» вже не відповідає тим уявленням, які існували до першого десятиліття XXI ст. З огляду на повсюдне впровадження спеціального програмного забезпечення, онлайн-сервісів, покликаних автоматизувати і оптимізувати роботу бухгалтера, скоротити трудомісткість на збір і обробку інформації, подання звітності до контролюючих органів, замінивши ручну працю на комп'ютеризований, робота з інформацією вже не носить першочергового характеру. Функція систематизації інформації майже повністю перейшла до автоматизованих систем, які з великим ступенем точності, оперативності і різними варіантами угруповання даних в змозі пред'явити її різним групам користувачів.

Таким чином, розвиток цифровізації економіки тягне за собою необхідність зміщення ролі обліку з інформаційної на контрольно-аналітичну в системі управління економічним суб'єктом у цілому і податковими розрахунками і зобов'язаннями зокрема. Уточнення змісту функції обліку та його предмета висуває нові вимоги до інформаційного забезпечення управління податковими розрахунками організації.

Роль і місце інформації в системі управління податковими розрахунками дозволяють характеризувати її як ресурс, який є результатом інтелектуальної праці, поряд з трудовими, матеріальними,