

CONDITION AND ISSUES OF SCIENTIFIC RESEARCH IN THE FIELD OF ACCOUNTING, ANALYSIS AND AUDIT, THEIR SOLUTIONS



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- ▣ *Issues of national scientific specialty 08.00.09 «Accounting, analysis and audit» are considered and their solutions are suggested.*
▣ *Accounting, analysis, audit, monitoring, bookkeeping and science.*

СТАН І ПРОБЛЕМИ НАУКОВИХ ДОСЛІДЖЕНЬ У СФЕРІ БУХГАЛТЕРСЬКОГО ОБЛІКУ, АНАЛІЗУ ТА АУДИТУ І ШЛЯХИ ЇХ ВИРІШЕННЯ

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- ▣ *У статті розглянуті проблемні питання розвитку вітчизняної наукової спеціальності 08.00.09 «Бухгалтерський облік, аналіз і аудит» та запропоновано шляхи їх вирішення.*
▣ *Бухгалтерський облік, аналіз, аудит, контроль, облік, наука.*

СОСТОЯНИЕ И ПРОБЛЕМЫ НАУЧНЫХ ИССЛЕДОВАНИЙ В ОБЛАСТИ БУХГАЛТЕРСКОГО УЧЕТА, АНАЛИЗА АУДИТА И ПУТИ ИХ РЕШЕНИЯ

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- ▣ *В статье рассмотрены проблемные вопросы развития отечественной научной специальности 08.00.09 «Бухгалтерский учет, анализ и аудит» и предложены пути их решения.*
▣ *Бухгалтерский учет, анализ, аудит, контроль, учет, наука.*

The humankind is at the stage of next changes in historical phase of its development. Trends and signs of current stage point out to presence and gradual global acquirement by the civilization of typical features of innovative and information society as a certain stage of post-industrial society. New evolutionary economic structure of the society will be distinguished in the first place by intellectualization of economy and gaining the key position by information in the economy in capacity of recourses, service, commodities, a source of added value and occupation [1]. In this context, we shall see the growth of the role of those types of economic activities which production creates traditional base for information provision for

all spheres of economy on both macro and micro levels. Indeed, the point is about accounting, analysis and audit of business activities, which create the basis of management system of any business entity and overall economy. The acquirement of certain privileges and significance by the above-mentioned chains of managerial mechanism of economic life of the society puts forward demands as to their fundamental and versatile scientific support, which will become as an instrument of dynamic equilibrium on the way of verification of various scientific ideas while executing the main self-regulating function as to stabilization of highly developed and open information analysis system [2].

¹ http://oef.kneu.edu.ua/ua/depts8/k_buhgalterskogo_obliku/Vikladachi_o/Kuzminskij.Yu.A/

² http://oef.kneu.edu.ua/ua/depts8/k_obliku_v_kredytnyh_i_bjudzh_ustanovah/vykladachi_okbu/Svirko.S.V/

The growing role of scientific researches in the area of accounting, control and analysis at the domestic market requires solution of a number of organizational and substantive issues (Tables 1 and 2) [3].

Table 1

The number of defended theses in Ukraine on accounting, control and analysis of business activities (1991-2010)

1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
3	3	9	3	15	18	24	24	32	32	42	58	36	38	60	88	38	78	77	80

Table 2

A share of defended theses by the State Educational Institutions and the National State Universities (1991 – 2010)

ORGANIZATION	%
Kyiv National Economic University named after Vadym Hetman, the State Research University	30
Ternopil National Economic University	12
National Scientific Centre "The Institute of Agricultural Economics"	12
Kyiv National Trade Economic University	10
National Academy of Statistic, Accounting and Audit	8
National University of Bio-Resources and Environmental Management of Ukraine	7
Lviv Commercial Academy	5
Kharkiv State University of Food Technology and Trade	5
Kyiv National University named after Taras Shevchenko	5
The Eastern Ukrainian National University named after Volodymyr Dal	3
Odesa State Economic University	2
Zhytomyr State Technological University	1

First of all, it is worth to draw attention to such significant element of scientific activity regulation in the considered area as a passport for specialty 08.00.09 – «Accounting, analysis and audit» (by types of economic activities), which, in the first place, is destined to coordinate the correct search and optimization of selection of object and subject for study by the candidates for a scientific degree. The performed system monitoring of current version of passport for the mentioned specialty has revealed the following non-conformities to the valid requirements (which are formed under influence of rapid development of the society in general, and in particular, of the economy) as well as gaps and omissions:

1. First of all, name of specialty requires clarification in content with regard to avoiding in formulation of not substantiated logically and irrelevant specifications in view of economic activity directions. It has to be mentioned that at present, pursuant to the National Classifier of Ukraine approved by the State Statistics Committee of Ukraine № 375 dated 26.12.05, seventeen (17) types of economic activities of first level are established, among which the following are distinguished: 16 subsections, 62

sections, 224 groups, 514 classes, and 620 subclasses. Accepting this approach as the base for determination of study directions for specialty 08.00.09 results in putting minor practical tasks to the level of scientific problem. In addition, pursuant to the established national theoretical and practical positions, the national accounting system consists of four (4) components: accounting in enterprises and organizations, accounting in banking institutions, accounting in budget organization and accounting in the bodies of the State Treasury to which main direction of researches have to be attached.

Review of proposal made by the national scientists-economists as to substitution of the word «bookkeeping» with «accounting» remains the essential issue with regard to clarification of name for scientific specialty 08.00.09; the scientists brought forward an arguments in favour of «accounting» due to necessity to expand the area of coverage by accounting both at the level of operating and strategic management.

2. The formula of specialty has rather general character of applied orientation and here and there reminds of the text of well-known Law of Ukraine «On

Accounting and Financial Reporting in Ukraine»; we would like to remind that pursuant to the valid passport for the foregoing specialty, its formula is determined as follows: «scientific specialty which is focused on the study of methodology, methods and organization of accounting, analysis, revision and audit of financial economic activities» [4, 5].

3. Research areas are subject to be clarified as to specification of theoretical-methodological and methodical-organizational positions of accounting, control and analysis, determination of conceptual directions of researches and optimization of general structure. All aspect components of scientific research for accounting, audit and analysis require also clear definition, in particular, theoretical and methodological, methodical, organizational, historical, and structural.

In order to eliminate the above-mentioned problem issues and to provide increase of the level of scientific and research work within the specialty 08.00.09, the scientists-accountants, doctors of science in economics and professors of the State Educational Institution «Kyiv National Economic University named after Vadym Hetman» with participation of the national scientists-economists have developed a draft of the passport for specialty 08.00.09 – «Accounting, analysis and audit», which is provided in the article herein:

PASSPORT

Specialty 08.00.09 – «Accounting, analysis and audit»

1. Specialty formula

Accounting, analysis and audit – is a scientific specialty, which develops the field of knowledge as to recognition, evaluation, measurement and identification of social and economic relations and the systems by the way of establishment of information resources of economic subjects, which ensures order, communicativeness and effectiveness of social and economic environments (micro-, meso – and macro-levels).

2. Research areas

- theory, methodology, techniques and organization of accounting, analysis, control / audit of assets, capital, obligations, costs / expenditures, incomes, and financial results;
- processes, technologies, tools and procedures of the system of accounting, analysis, control / audit;
- history and perspective of development of the theory, methodology and organization of accounting, analysis, control / audit (preconditions, stages,

trends, paradigms, concepts, hypotheses, postulates, principles, standards, categories, and conceptual framework);

- preparation and submission of reporting based on accounting data, its analysis, control / audit;
- application and improvement of international and national standards (provisions) of accounting and control / audit in Ukraine in view of their harmonization, integration, adaptation and transformation;
- unification of accounting, reporting, analysis, control / audit (principles, standards, norms, rules, technologies, tools and procedures) in different countries;
- accounting, controlling and analytical provision of management process over business activities of enterprises, institutions and organization at macro – and microeconomic levels (development, formation, regulation, structure, content, scope, periodicity, document management, regulatory activity, accounting policy, and reporting);
- modeling of objects and processes of accounting, analysis and control / audit (detection, substantiation, recognition, assessment, structure, principles, methods, and provisions);
- history, current state and perspectives for development of profession and professional ethics of an accountant, an auditor, an inspector, a monitor and an analyst;
- organization of professional accounting and analytical and controlling / auditing activities, specifics of establishment and functioning; regulation of accounting, analysis and control / audit as the public institutes;
- information technologies in the sphere of accounting, analysis, control / audit;
- cross-curriculum relations of accounting, analysis, control / audit in the system of contemporary sciences.

3. A field of science where the academic degrees are granted

Economic Sciences

4. Study aspects

- structural – scientific handling of problems of accounting (bookkeeping (financial, managerial (intra-business / controlling), operating, and strategic accounting), control / audit (intra-business control, independent and internal audit, inspection (revision), state financial control / audit, forensic accounting expert examination), analysis (operating, financial, investment, social and economic, perspective / strategic) of business activities of enterprises, institutions and organizations.

- theoretical – development of conceptual and categories framework, paradigms, hypotheses; deepening of the theory of accounting, analysis, control / audit; modeling, standardization, and unification of accounting-control-analytical systems;
 - methodological – development of study methods for accounting-control-analytical systems; methods, approaches, procedures and algorithms of data collection, processing and usage; methods of accounting, analysis, control / audit;
 - organizational – organization of the process of accounting, analysis, control / audit; organization of work of accounting-control-analytical systems personnel; organization of information provision for various users; organization of integrated accounting-control-analytical systems with introduction of computer-based technologies;
 - historical – discovery and evaluation of trends, preconditions, hypotheses, concepts, paradigms, ideas and logic for development of accounting, analysis, control / audit, generalization of results of activities of scientific schools, trends, directions and the scientists;
 - cross-curriculum – determination of interaction between information systems of economic entities in view of accounting, analysis, control / audit and economic theory, management, marketing, finances, economic cybernetics, information science, law theory, statistics, state management, mathematical modelling in economics and other sciences.
- Information content of the passport draft for specialty 08.00.09 – «Accounting, analysis and audit» submitted for review allows to assert that the task as to refusal from the old scheme of fragmental single-purpose study and creation of modern open model of complex transparent approach to study of the object and the subject has been fulfilled [6,7].

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