



THEORETICAL ASPECTS OF THE “CULTURAL VALUES” CONCEPT FOR THE PURPOSES OF ACCOUNTING AND CONTROL

Kovalenko O.V.,

PhD student, SHEI “Kyiv National Economic University named after Vadym Hetman”

- ▣ *The definition and nature of cultural values with due regard to the views of prominent national and foreign scholars, and the need to clarify the definition of “cultural property” are discussed.*
- ▣ *Cultural values, objects of material and spiritual culture, types of cultural values, preservation of cultural property.*

ТЕОРЕТИЧНІ АСПЕКТИ ПОНЯТТЯ «КУЛЬТУРНІ ЦІННОСТІ» В КОНТЕКСТІ ЇХ ОБЛІКУ ТА КОНТРОЛЮ

Коваленко О.В.,

аспірант, ДВНЗ «Київський національний економічний університет імені Вадима Гетьмана»

- ▣ *У статті розглядаються питання визначення поняття і сутності культурних цінностей з урахуванням поглядів провідних вітчизняних і зарубіжних науковців, а також необхідність уточнення визначення «культурні цінності».*
- ▣ *Культурні цінності, об'єкти матеріальної та духовної культури, види культурних цінностей, охорона культурних цінностей*

ТЕОРЕТИЧЕСКИЕ АСПЕКТЫ ПОНЯТИЯ «КУЛЬТУРНЫЕ ЦЕННОСТИ» В КОНТЕКСТЕ ИХ УЧЕТА И КОНТРОЛЯ

Коваленко О.В.,

аспірант, ГВУЗ «Киевский национальный экономический университет имени Вадима Гетьмана»

- ▣ *В статье рассматривается вопрос определения понятия и сущности культурных ценностей с учетом взглядов ведущих отечественных и зарубежных ученых, а также необходимость уточнения определения «культурные ценности».*
- ▣ *Культурные ценности, объекты материальной и духовной культуры, виды культурных ценностей, охрана культурных ценностей.*

Statement of the problem

Cultural values as objects of material and spiritual culture are subject to conservation and restoration, as they are the cultural heritage of Ukraine, which during its long history of difficulties has suffered huge cultural loss. For centuries, Ukrainians have been developing the system of protection and preservation of cultural values at the national level.

Existence of the “cultural values” category in science has the meaning in conceptual framework of accounting and control issues. Synthesis and critical evaluation of the literature and current Ukrainian and international legislation on use and protection indicates a lack of common understanding of the concept. Currently, definition of “cultural values” in its contents fits in a variety of characteristics. This makes it difficult to operate in this category within legal and accounting activities. This is largely due to complexity and versatility of the concept of “cultural values” that can be seen from a philosophical, cultural, legal, accounting and other points of view. Mentioned approaches can not provide full convergence for characteristics of cultural

property, but most importantly, there should be fundamental differences.

Analysis of recent research

Issues of studying cultural heritage, its historical and cultural significance and preservation at various times have been subjected to a wide range of research by scientists. In particular, issues of heritage are outlined in many research studies, among which are the works of V.I. Akulenko, N.D. Boboyedova, V.O. Gorbuk, O.A. Denysenko, S.Z. Zaremba, T.G. Katkova, T.V. Kurylo, K.E. Rybak, P.I. Skrypnyk, I.G. Shovkopyas and other scientists. Works of Russian researchers represent certain interest: M. Boguslavsky, S. Dolgov, A. Dzhambatov, N. Kuznetsova, E. Lachina, S. Molchanov, V. Rostopchin.

The aim of research

The study aims to clarify definition of “cultural values”, and generalize theoretical principles of study of national and international basis, thoughts of prominent national and foreign experts in connection with

the study of theoretical foundations of accounting and control of cultural values.

The main research results

Preservation of national cultural values and preventing illegal export from the state are associated with preservation and enforcement of intellectual property rights. Dealing with the legal, scientific, accounting and socio-economic development and creation of effective mechanisms for protecting cultural values is the most important factor in ensuring national sovereignty and security, because intellectual property has now become a significant factor in the growth of political, economic and military potential, which makes the issue of protecting intellectual property rights timely and relevant. Given the situation in international arena to protect intellectual property rights in developing countries, this issue is important for Ukraine as a country which intends to adequately integrate into the international economic system.

The term “cultural values” was included in the regulations of Ukrainian legislation, and also is widely used in the theoretical development of different areas of science.

Thus, the basic legal documents suggest using the definition given in the Law of Ukraine “On export, import and return of cultural values” offers the following definition: “Cultural values – objects of material and spiritual culture of artistic, historical, ethnographic and scientific importance and subject to the conservation, restoration and protection in accordance with the laws of Ukraine” [8], which also provides a detailed list of objects and items belonging to cultural values.

Positive aspects for this definition include the following:

- Cultural values are treated as a set of material and spiritual values. This position is the result of dividing philosophical values of material and spiritual. The use of term “object” refers to objectivity of cultural values, that is, their materialization in any way (in stone, on paper, on magnetic media, etc.) is of particular importance;
- Provided their legal protection – “...cultural values are protected under the laws of Ukraine”;
- This definition takes into account the definition given in international conventions and details a list of objects that are considered cultural values.

Along with this, there are typical drawbacks in the above definition:

- Indicating presence of components of cultural property, their contents is not disclosed;
- Determining the content of studied concepts they used evaluation category of artistic, historical, ethnographic and scientific importance. In many cases,

importance of establishing criteria of importance for object is disputable;

- Meaning of definition from the Law of Ukraine “On export, import and return of cultural values” is revealed by a detailed list of objects and items belonging to them. Maximum specification of the subject leads to the fact that, firstly, definition is overloaded, and secondly, the loss of cultural phenomena that are valuable since it is impossible to consider all cultural values. We agree with A.P. Korenev, who told on this occasion that the method of enumeration always includes the risk of incompleteness [5]. There is an opposite view, associated with practical importance of such research operations [1]. Often we are faced with the task to assess a particular object in terms of its membership in cultural values. Practice shows that this task is often difficult because lacking proper training of personnel. In practice the error in determining the object, which is a cultural value, leads to negative consequences (difficulty in accounting and control). Therefore, in order to prevent errors given a list of items those belong to the movable cultural values (immovable cultural values – a cultural heritage, this thesis comes from an analysis of the existing legislation of Ukraine).

Analysis of international instruments indicates that they have the concept of “cultural values”. First they were identified at the Hague Convention from May 14, 1954 “On the Protection of Cultural Property in the Event of Armed Conflict”. Article 1 of the Convention refers to three categories of cultural property: a) first, values movable or immovable, which are of great importance to the cultural heritage of every people, such as monuments of architecture, art or history, religious or secular, archaeological location, architectural ensembles, which as such are of historical or artistic interest, works of art, manuscripts, books and other objects of artistic, historical or archaeological significance and scientific collections or important collections of books, archival materials or reproductions of the above values, b) secondly, structures, the actual main purpose of which is to preserve or exhibit movable cultural property set out in paragraph “a”, such as museums, large libraries, archive storage and shelter intended for storage in the event of armed conflict for movable cultural property set out in paragraph “a”, c) centers, which contain a significant amount of cultural property set out in paragraphs “a”, “b” – the so-called centers of concentration of cultural values [10].

From the definition it is clear that the concept of “cultural values” is worded broadly enough to prevent destruction or damage of their own cultural values, which include only the items listed in paragraph “a” of this Convention, as V.V. Bratanov mentions [1].

A more appropriate for the purposes of preservation is a term of “cultural values” from the UNIDROIT Convention “On stolen or illegally exported cultural property”, where they are attributed to the values of religious or secular reasons important for archeology, prehistoric era, history, literature, art or science and belong to one of the categories listed in the Annex to this Convention [9].

According to the Guidelines “On protection of movable cultural property” under the “movable cultural property” they refer to all movable property, which is a manifestation or evidence of human creativity or evolution of nature and that have archaeological, historical, artistic, scientific or technical value, and then lists these values [15].

From the above definitions contained in international instruments, it can be concluded that there is no universal definition of the term “cultural values”.

Virtually every legal act contains its definitions used within a particular conventions, guidelines, etc., based on its specific goals and objectives. In addition, the above definition has the following disadvantages:

- presence of evaluative categories;
- inclusion the list of objects, which covers the definition of “cultural values” that could lead to expansion or narrowing the range of items that fall under legal protection, but, as already noted, is important for practical application;
- lack of explanation for categories (components of cultural values) through which this concept is revealed.

In international and national legal instruments there is no unambiguous understanding of the category “cultural values”. It is necessary, first, to clarify the nature of the key concept of “cultural values” processed based on the specialized literature (Table 1).

DEFINING THE TERM “CULTURAL VALUES” IN THE LITERATURE

Table 1

№	SOURCE	DEFINITION
1	2	3
1	Gorbachev V.G. [2, p. 42]	Cultural values – are a special kind of values that can to some extent meet the spiritual and aesthetic needs of people and also includes artistic or scientific, memorial or other cultural value
2	Protsiuk O. [11, p. 91]	Cultural values – specific objects of artistic, historical, ethnographic, scientific value and are intended for storage, reproduction and health
3	Sharapov N.N. [14, p. 3]	Cultural values – are unique material objects protected by the state, characterized with importance for society, its history, culture and science
4	Dolgov S.G. [4, p. 8]	Cultural values – are unique works of religious or secular character, protected by law, are result of creative expression of people in the past or present, have significant historical, scientific, artistic or other cultural value to the community and are a bridge that links different generation. Criteria for classification of objects of cultural values is unique, nationwide public importance, a special legal regime
5	Kofanova O.S. [6, p. 26]	Cultural values – these are unique works of religious or secular nature, are protected by law and are a result of creative expression of people in the past or present, have artistic, historical, ethnographic and scientific value to the public, subject to the preservation and is a link that connects different generations
6	Fedoruk A.K. [13, p. 57]	Cultural values – are an essential element of communication and mutual rapprochement between peoples and countries. They are the main criteria to support spirituality and indissoluble connection of generations, combining them into a single chain of historical development
7	Rybak K.E. [12, p. 7]	Cultural values – quantitatively limited and unique material items (secular and religious, movable and immovable, in a single number and in combination), and areas of concentration (storage and exposure) and intangible assets (imperatives, values, standards, regulations, principles and norms) that are of interest to culture (art, science) and therefore subject to development (acquisition), storage, study (recovery), promotion (exhibiting)
8	Davletshyna O.V. [3, p. 43]	Cultural values – are subjects and objects of material world, taken under the state protection as monuments of history and culture and spiritual heritage of peoples of Russia, to be accounted not only from the standpoint of cost of material value in monetary terms, but also of significance for the history of nation culture, as well as those that reflect spiritual state and development as for peoples of the Russian Federation and other countries
9	Mikhailova N.V. [16, p. 19]	Cultural values – are created by nature and human material and spiritual values that are stored and transmitted from generation to generation, and recognized necessary by society and the state, regardless of time, space and ownership for maintenance of national culture and spiritual development of the people

The above definitions emphasize importance of objects for individual and society, but we notice the different views on their materiality: categorical denial of the existence of non-material objects (A.V. Davletshyna believes that the concept of “cultural values” includes only material objects) to the allocation of intangible assets as a separate group (according to N.V. Mikhailova), moral and cultural values that are intangible result of human activity, may also be subject to law. Thus cultural values

should be presented a set of objective material and spiritual (non-material) components.

Following the study of presented concepts of “cultural values”, which are used in Ukrainian and Russian scientific literature that deals with issues of their study, we can conclude that each of the researchers fills the content of his term, understandable only for himself. This is due to the fact that while defining the concept researchers used different approaches (one or some combination),

including philosophical concept of the definition of “cultural values”. In particular, the definition of “cultural values” adopted the following approaches:

- Axiological [12] – explains cultural values as a set of man-made material and spiritual processes;
- Narrative [2] – lists specific types of cultural values;
- Historical [13] – emphasizes concrete historical nature of cultural values as a link that connects different generations;
- Historical and descriptive [4, 13].

Considering availability in the above definition of “cultural values” such signs as legal or public protection, which is due to mandatory state regulation of relations in the field of conservation, use and protection of cultural property, you can specify only such researchers as N.N. Sharapova [14], S.G. Dolgova [4]. The use of this attribute indicates attempts to consider the cultural values as an object of legal regulation.

Thus, analysis of scientific and legal sources enables to conclude about the relevance and necessity of the study of theoretical nature of “cultural values”.

Conclusions

The result of the study is a detailed analysis of the nature of “cultural values”. Also it was found that scientists, giving the definition of “cultural values” fill their meaning of the term with content, understandable only for them. We agree with the definition of “cultural values” which is in the law of Ukraine “On export, import and return of cultural values”, but we believe that its content will be more concise and yet complete due to exclusion from the list of objects items belonging to cultural values. This will allow avoiding in defining the term “cultural values” risk of loss of cultural phenomena that are valuable, and incompleteness, which are the result of the enumeration method.

1. *Bratanov V.V.* Legislative regulation of the concept of cultural values // Culture: management, economics, and law. – 2007. – № 2. – 295 p. [In Russian]
2. *Gorbachev V.G., Rastopchin V.G., Tishchenko V.N.* Cultural values. The concept of the order of acquisition, storage and handling. – M., 1989. – 326 p. [In Russian]
3. *Davletshina O.V.* Criminal-law protection of cultural property in the Russian Federation: Diss. ... PhD in law. – Rostov-on-Don, 2004. – 18 p. [In Russian]
4. *Dolgova S.G.* Cultural values as objects of civil rights and their protection: Theses. ... PhD in law. – M., 2000. – 18 p. [In Russian]
5. *Korenev A.P.* Codification of administrative law and the rules of legislative technique. – M., 1970. – 394 p. [In Russian]
6. *Kofanova O.S.* Using expertise in investigation of criminal attacks on cultural values: method. recommend. – K., 2006. – 236 p. [in Ukrainian]
7. *Mikhailova N.V.* State-legal protection of historical and cultural heritage of Russia in the second half of the twentieth century: the monograph. – M., 2001. – 300 p. [In Russian]
8. *On export, import and return of cultural property: the Law of Ukraine [from 21.09.1999, № 1068-XIV]* [Electronic resource] // Verkhovna Rada of Ukraine [website]. – Mode of access: <http://zakon1.rada.gov.ua/laws/show/1068-14> – The name from screen. [in Ukrainian]
9. *On stolen or illegally exported cultural property: the UNIDROIT Convention [on 6/24/1995]* [electronic resource] // Verkhovna Rada of Ukraine [website]. – Mode of access: http://zakon1.rada.gov.ua/laws/show/995_590 – The name from screen. [in Ukrainian]
10. *Protection of Cultural Property in the Event of Armed Conflict: Hague Convention [on 5/14/1954]* [electronic resource] // Professional legal system Mega NAU [website]. – Mode of access: http://zakon.nau.ua/doc/?code=995_157 – The name from screen. [in Ukrainian]
11. *Protsiuk O.* Contraband of cultural property: issues of qualification // Business, government and law. – 2003. – № 8. – 280 p. [in Ukrainian]
12. *Rybak K.E.* Museum in the regulatory system (historical and culturological analysis): theses. dis. Dr. ... cultural studies. – St. Petersburg., 2006. – 34 p. [In Russian]
13. *Fedoruk A.K.* Prevention of illegal export and import of cultural property: strategy and tactics of the Ukrainian state // Proceedings and regulations of the CIS on preservation of cultural values. – M., 2001. – 420 p. [In Russian]
14. *Sharapov N.N.* Legal regulation of movement across the customs border of the Russian Federation of Cultural Property: Diss. ... PhD in law. – Saratov, 2004. – 20 p. [In Russian]
15. *Shemchushenko Y.S., Akulenko V.I.* Ukraine in international legal relations: Book. 2: Legal Protection of Cultural Property. – K., 1997. – 286 p. [in Ukrainian]

1. *Братанов В.В.* Законодательная регламентация понятия культурных ценностей // Культура: управление, экономика, право. – 2007. – № 2. – 295 с.
2. *Горбачев В.Г., Растопчин В.Г., Тищенко В.Н.* Культурные ценности. Понятие, порядок приобретения, хранения и обращения. – М., 1989. – 326 с.
3. *Давлетшина О.В.* Уголовно-правовая охрана культурных ценностей в РФ: Дисс. ... канд. юрид. наук. – Ростов-на-Дону, 2004. – 18 с.
4. *Долгова С.Г.* Культурные ценности как объекты гражданских прав и их защита: Автореф. ... канд. юрид. наук. – М., 2000. – 18 с.
5. *Корнев А.П.* Кодификация административного права и правила законодательной техники. – М., 1970. – 394 с.
6. *Кофанова О.С.* Використання спеціальних знань при розслідуванні злочинних посягань на культурні цінності: Метод. реком. – К., 2006. – 236 с.
7. *Михайлова Н.В.* Государственно-правовая охрана историко-культурного наследия России во второй половине XX века: Монография. – М., 2001. – 300 с.
8. *Про вивезення, ввезення та повернення культурних цінностей: Закон України [від 21.09.1999 р. № 1068-XIV]* [Електронний ресурс] // Верховна Рада України: [сайт]. – Режим доступу: <http://zakon1.rada.gov.ua/laws/show/1068-14> – Назва з екрану.
9. *Про викрадені або незаконно вивезені культурні цінності: Конвенція УНІДРУА [від 24.06.1995 р.]* [Електронний ресурс] // Верховна Рада України: [сайт]. – Режим доступу: http://zakon1.rada.gov.ua/laws/show/995_590 – Назва з екрану.
10. *Про захист культурних цінностей у випадку збройного конфлікту: Гаазька конвенція [від 14.05.1954 р.]* [Електронний ресурс] // Професійна юридична система Mega NAU: [сайт]. – Режим доступу: http://zakon.nau.ua/doc/?code=995_157 – Назва з екрану.
11. *Процюк О.* Контрабанда культурних цінностей: проблеми кваліфікації // Підприємництво, держава і право. – 2003. – № 8. – 280 с.
12. *Рыбак К.Е.* Музей в нормативной системе (историко-культурологический анализ): Автореф. дис. ... д-ра культурологии. – СПб., 2006. – 34 с.
13. *Федорук А.К.* Предупреждение противозаконного вывоза и ввоза культурных ценностей: стратегия и тактика украинского государства // Сборник докладов и нормативно-правовых актов государств-участников СНГ по проблемам сохранения культурных ценностей. – М., 2001. – 420 с.
14. *Шарапов Н.Н.* Правовое регулирование перемещения через таможенную границу Российской Федерации культурных ценностей: Дисс. ... канд. юрид. наук. – Саратов, 2004. – 20 с.
15. *Шемчушенко Ю.С., Акуленко В.И.* Україна в міжнародно-правових відносинах: Кн. 2: Правова охорона культурних цінностей. – К., 1997. – 286 с.