



ACCOUNTING CATEGORY IMPROVEMENT

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- ▣ *Debatable issues concerning definition, interpretation and application in accounting literature of such philosophical and at the same time, general economic categories as "method", "techniques", "methodology", "theory", particularity regarding their consistency and correlation, were covered.*
- ▣ *Philosophical, general economic and professional categories, terms and phrases: method, techniques and methodology, algorithm and procedure, methodology and theory of accounting.*

УДОСКОНАЛЕННЯ КАТЕГОРІЙНОГО АПАРАТУ БУХГАЛТЕРСЬКОГО ОБЛІКУ

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- ▣ *Висвітлені дискусійні питання щодо визначення, тлумачення та застосування у фаховій літературі з бухгалтерського обліку таких філософських і водночас загальноекономічних категорій, як метод, методика, методологія, теорія, їх узгодженості та співвідношення.*
- ▣ *Філософські, загальноекономічні і фахові категорії, терміни та словосполучення: метод, методика та методика ведення, алгоритм та процедура, методологія та теорія бухгалтерського обліку.*

СОВЕРШЕНСТВОВАНИЕ КАТЕГОРИЙНОГО АППАРАТА БУХГАЛТЕРСКОГО УЧЕТА

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- ▣ *Освещены дискуссионные вопросы относительно определения, толкования и применения в профессиональной литературе по бухгалтерскому учету таких философских и одновременно общеэкономических категорий, как метод, методика, методология, теория их согласованности и соотношения.*
- ▣ *Философские, общеэкономические и профессиональные категории, термины и словосочетания: метод, методика и методика ведения, алгоритм и процедура, методология и теория бухгалтерского учета.*

Statement of the problem

Such philosophical and general economic categories as method, techniques, methodology and theory are fundamental parts of the accounting system. These categories (terms, concepts) can certainly be classified as generally accepted ones. At the same time, none of accounting regulatory documents has definitions of these terms (categories, concepts). That is why there are significant differences in interpretation of their essence, consistency and correlation in professional and academic literature, and also in practice. Named shortcomings are usually observed in research papers of the beginners – in master's theses of graduate students, research papers of PhD students and etc. Thus, the content of the categorical apparatus of accounting

needs to be clarified, and the proper definition and application of system-forming accounting terms is a vital question as always.

Analysis of recent researches and publications

The research of definition, interpretation and application in accounting professional literature of such philosophical and at the same time general economic categories as "method", "techniques", "methodology" and "theory" is almost entirely conducted in the form of analysis and comparison of different, often ambiguous points view.

More detailed coverage of different views (positions, approaches, points of view) on these

issues are presented in the block “Presentation of the basic material” and in Tables № 1 and № 2.

The goal of the article

The goal of this article is to clarify definition, content and correlation of such general categories as “method”, “techniques”, “methodology”, “theory” in general and in accounting in particular, basing on the results of the comprehensive analysis.

Presentation of the basic material

The preamble to the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” [7] states that: “This Law defines legal principles of the regulation and organization of accounting and financial reporting in Ukraine”. At the same time, numerous Regulations (Standards) of Accounting are the main by-laws that determine “legal framework of regulation”. The Law [7] and the National Regulation (Standard) of Accounting 1 [9] state that: “National Regulation (Standard) of Accounting – is a legal act approved by the central executive body that ensures the formation of the state financial policy which defines principles and methods of accounting and reporting that are not inconsistent with international financial reporting standards”. Among the various aspects, that the above-mentioned definition contains, let’s pay attention to the “principles and methods”. As for the principles, the National Regulation (Standard) of Accounting 1 stipulates that this term should be used in the following meaning: “the principle of accounting – the rule that should be used during the measurement, evaluation and registration of business transactions and during recording of their results in the financial

statements”. It is appropriate that now there are ten basic principles, that were legally defined. As for the methods. Although current Regulations (Standards) of Accounting cover many specific methods, that can be applied in practice, for example for the inventory assessment during their writing off, for the depreciation of fixed assets, etc., none of normative accounting documents contains definition of the term method or the phrase method of conduction, which were generalized in the theoretical aspect. The last remark refers to such category (including accounting one) as techniques.

Then, almost all current Regulations (Standards) of Accounting contain typical sentence in the beginning: “The Regulation (Standard) ... defines the methodological principles of formation of accounting information ...”. Not theoretical, not technical, not organizational or any other principles, namely methodological. It is obvious, that this clarification is not consistent with methods, which are mentioned in the definition of the term “National Regulation (Standard) of Accounting”. In order to remove this discrepancy, first of all, in our point of view, it is important to cover the essence of such related terms (categories, concepts) as method, techniques and methodology. At first in linguistic and philosophical (general scientific) definition and then in the overall economic and accounting interpretation.

The comparison of information provided in the table 1, allows us to formulate some interim conclusions.

Firstly, all three words are cognate and have foreign, probably ancient Greek or Latin origin.

Secondly, the definition (explanation, interpretation) of the same philosophical (general

DEFINITIONS OF STUDIED CATEGORIE

Table 1

| SOURCE | DEFINITION | | |
|--|--|--|---|
| | METHOD | TECHNIQUES | METHODOLOGY |
| Big dictionary of foreign words / author A. Yu. Moskv. – M.: closed (joint-stock) company Publishing House Tsen-trpoligrah: limited (liability) company «Polius», 2003. – 816 p. | Method (<from the Latine methodus <from the Greek methodos <meta «on» + odus «way») the way to achieve a goal or to solve a problem, a set of modes of investigation” p. 397 | Techniques (from the Greek methodike) – 1. Sequence of modes of some work. 2. Section of pedagogics ... 3. Auxiliary guide for teaching of the school subject. p. 397 | Methodology (from the Greek methodike) methodos + logos «word») – 1. The doctrine of methods of scientific knowledge. 2. The doctrine of structure, logical organization, methods and means of activity. 3. The set of methods used in some field of activity. p. 397 |

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|---|--|---|--|
| <p>The dictionary of foreign words: interpretation, word formation and word usage / S.P.Bibik, H.M.Siuta; Under edition. S.Ya.Yermolenko. – Kharkiv: Prapor, 2012. – 623 p.</p> | <p>Method ... 1. Method of knowledge of phenomena of nature and social life ... 2. Technique or a set of techniques that is used in some field of activity (science, industry, etc.) p. 366</p> | <p>Techniques 1. The set of inter-related ways and modes of appropriate conduction of any work. 2. The doctrine of teaching methods of a certain science, subject. p. 367</p> | <p>Methodology 1. The doctrine of scientific method of cognition and transformation of the world, its philosophical, theoretical basis. 2. The set of research methods used in any science according to the specificity of the object of its cognition p. 367</p> |
| <p>Philosophical Dictionary / Under edition of I.T. Frolov. – 4th edition – M.: Politizdat, 1981. – 445 p</p> | <p>Method (from the Greek methodos – literally «the way to something» - in general meaning – the way to achieve a goal, the activity which was put in order in a certain way. p. 214</p> | <p>—</p> | <p>Methodology 1. The doctrine of scientific method of cognition and transformation of the world, its philosophical, theoretical basis. 2. The set of research methods used in any science according to the specificity of the object of its cognition p. 367</p> |
| <p>Philosophical Dictionary / Under edition of I.T. Frolov. – 4th edition – M.: Politizdat, 1981. – 445 p</p> | <p>Method (from the Greek methodos – literally «the way to something» - in general meaning – the way to achieve a goal, the activity which was put in order in a certain way. p. 214</p> | <p>—</p> | <p>Methodology – 1) The set of research techniques used in some science; 2) the doctrine of method of scientific knowledge and the transformation of the world. p. 214</p> |
| <p>Petrushenko V. Philosophical Dictionary: terms, personels, maxims. - Lviv: «Magnolia 2006», 2011. - 352 p</p> | <p>Method - literally – “through the traced path”; the order and the sequence of actions in any field of human activity, which were deliberately fixed, the way of subject or theoretical (cognitive) activity, the set (system) of certain rules and means that are used at that. p.126</p> | <p>—</p> | <p>Methodology – an important part of modern philosophy and scientific knowledge, which opens and operates in several plans: (1) as the doctrine of methods of knowledge (especially - scientific); (2) as metatheory of science, whose task is the reconstruction of science in order to identify the peculiarities of its structure and to optimize its operation; (3) as the level of theoretical self-awareness of science. p. 126</p> |
| <p>Economic encyclopedia: In 3 volumes. Volume.2, / Edited by S.V. Mochernyi (executive editor) and others. – K: Publishing House “Academia”. –2001. – 848 p.</p> | <p>Method of economic theory – means of knowledge as a certain set or a totality of techniques and operations for the purpose of theoretical reproduction of the economic system, its laws and contradictions. p.330</p> | <p>Techniques – specification of method in the form of instructions, rules, actions, clear description of the mode of existence, and others. p.351</p> | <p>Methodology of economic theory – the science of method and ways to achieve the truth (embodied in scientific theory, ideas, etc.), which basis is the system of most common principles, methods and ways of knowledge of economic systems. p. 353</p> |
| <p>Big Accounting dictionary / Edited by. A.N. Azriliyan. –M.: Institute of the new economy, 1999. – 574 p.</p> | <p>Accounting method – the way of knowledge and reflection of the subject of accounting ... Method of accounting is a set of techniques and modes of accounting. p. 215</p> | <p>—</p> | <p>—</p> |

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|---|--|--|--|
| Accounting Dictionary / Edited by professor F.F. Butynets. – Zhytomyr, 2001. – 224 p | Accounting method (in Russian: метод бухгалтерского учета) – 1) the system of modes and techniques, that ensures complete, continuous and interconnected displaying and economic summarizing of accounting objects in money terms in order to protect property rights and to control the process of making a profit, its movement and distribution. 2) the mode of knowledge and reflection of the subject of accounting ... p. 107 | Techniques (in Russian: методика) – concretization of the method, bringing it to the level of regulation, algorithm, clear description of ways of conducting. p. 110 | Accounting methodology (in Russian: методология учета) – study of methods of scientific research, i.e. knowledge of the totality of methods and means of theoretical knowledge of economic phenomena - objects of accounting in terms of their legality, completeness of display and reliability. p. 110 |
| Shvets V.H. Theory of accounting: text book. – 3-d edition, revised and added – K.: Znannya, 2008. – 535 p. | Accounting method – is a set of special techniques that allow to study its subject. p.49 | — | ... methodology – is the doctrine of those methods, which allow to investigate object of the research or subject of the science, that is accounting for us. p.48 |

scientific) categories (terms, words) in different sources although are not monosemantic, but in general are the same. At the same time, in some cases practically the same definition is given to such different categories as techniques and methodology that leads to their arbitrary application in the future.

Thirdly, the most spread and logical in our point of view versions of definitions include such inter-related sequence:

1. Method in both philosophical (general scientific), general economic sense and in accounting theory – is a separate mode (way) or their certain totality (system), that is used for the achievement of a certain goal;

2. Techniques – purposeful sequence of usage of individual method (mode, way) or of their certain combination (system).

3. Methodology – the doctrine of method (or their certain combination, system) and of appropriate techniques of the research (knowledge), their theoretical justification. It is appropriate that a fairly common end “...logy” has Greek origin and in compound words corresponds to the term “science”, “knowledge”.

Without claiming superiority or originality, it should be noted that definitions with practically the same content can be found in professional works of other economists. Thus, in the article “What is accounting system?” by Professor Yu.A. Kuzminskiy we can read: “In sum, we can assume that nowadays accounting as a science has ... > methodology (it is the basis or the theory) – the

doctrine of methods of knowledge; > Method – is a set of eight elements of method; ...> Techniques – specification of application of methods.” [8, p.10].

It is appropriate that the attitude of economists to the definition and to the list of the main accounting methods is practically unanimous. They typically include eight separate methods (special techniques, methodical modes, ways, methodical instruments, elements of method) or their four pairs, namely: documentation and inventory, valuation and costing, accounts and double entry, balance and reporting. It should be added that these couples sometimes are consistently connected with: primary observation, cost measurement, grouping and systematization, summarizing or primary generalization, secondary and tertiary observation [17].

At the same time, it is interesting, that there are no definitions of such category as techniques in the above-mentioned tables and in other philosophical sources. Also, we were not able to find a clear definition of the term techniques (or techniques of accounting, techniques of conduction of accounting) neither in national professional regulations and reference books, nor in textbooks and manuals, beginning with the General Theory of Accounting by Professor P.P. Nimchynov [10]. The last one has led to further linguistic research, which indicates that in our opinion the word techniques can be synonymous, in particular, of the word algorithm. Thus, in the dictionary of foreign words [15, p.34] we can read: “The algorithm, aloryfym (in Latin algorithmus) – a set of actions (rules) for

solving the given problem”. Other manuals of foreign words contain practically the same definition. The Economic encyclopedic dictionary contains similar, but more detailed interpretation: “Algorithm – rules of clear accomplishment in an established procedure of a certain system of actions that allow to solve a set of relevant tasks, to achieve the desired result” [5, 23]. In accounting aspect identity of terms techniques and algorithm can be proved by the definition of Professor F.F. Butynets: “Techniques ... – concretization of the method, bringing it to the level of regulation, algorithm, clear description of ways of conducting” [3, 110].

Currently, it is appropriate to mention next thing. The article 1 of the Law [7] defines the term “accounting policy” as “a set of principles, methods and procedures”. Regarding principles and methods, then as it is noted above, the definition and interpretation of meanings of these terms in different sources are almost identical and do not cause controversial issues.

Another situation concerns procedures. First of all, it should be noted that there are no definitions of this term neither in the Law [7] nor in the Regulation (Standard) of Accounting. In turn, in the professional literature it is interpreted differently or its content is ignored. At the same time it should be noted that in 1988 Russian scientists V.F. Palyi and Y.V. Sokolov made a clear decision on the nature and the content of the accounting procedure: “Strictly consistent and logically sustained procedure of recording data was formed in the process of the development of accounting. It includes the following steps: inventory, opening balance sheet, journal, ledger, balance list and the final balance.” [11, p.62]. As it follows from the dictionary of foreign words, the term “procedure” (in French Procedure, from the Latin *Procedo* – moving forward, passing) means “formally accepted or established by the custom the order, the sequence of actions for implementation or execution of some affairs” [15, p.557]. In general, this is the evidence of that fact, that compliance of the procedure provides harmonic (ordered and consistent) combination of a specific set of actions (operations) and their executors. As for the usage of this term in a professional environment, it is important, as it seems, to understand under the term “accounting procedures” certain, in advance preset sequence (technology) of accounting process and a certain techniques of fulfilment of separate accounting transactions, and also in advance regulated sequence of actions of executors in case

of certain production situations. In particular, typical accounting procedures include:

- the usage of certain, specific form of current accounting – accounting registration (journal, simplified, etc.), as a set of interconnected registers;
- certain procedure of work with primary documents (compilation, processing, storage and etc.), filling in some document entries (by hand, by computer, etc.);
- certain order of inventory or acceptance-transferring of files in case of temporary replacement or dismissal workers of accounting apparatus.

In our opinion, it allows to assert that the word procedure is relevant, correct and appropriate for the usage in accounting as a synonym for techniques and algorithm. In other words, in our opinion, they are identical (adequate, the same) terms.

At the same time, the above-mentioned content of accounting procedures is almost the part of the content of Articles 9 and 10 of the Chapter III of the Law [7], which is called “Organization and conduction of accounting”. For example, in the paragraph 3 of the Article 9 we can read: “The information in the adopted to accounting primary documents is systematized in accounting accounts in registers of synthetic and analytical accounting by their double entry in interconnected accounting accounts”. In paragraph 1 of the Article 10 we can read: “In order to ensure reliability of accounting and financial statements data, enterprises are required to conduct an inventory of assets and liabilities, during which their presence, status and evaluation are verified and confirmed by documents”. It is obvious, that under conduction of accounting, that was investigated above and declared in the preamble of the Law [7] legislator understands exactly its techniques.

Thus, although the identity of such concepts as conduction of accounting and techniques of accounting (or techniques of conduction of accounting) is not specified in legal documents, in professional academic literature and in periodicals, these phrases are identical in their meaning. This fact is confirmed in practice, where they are usually identified. Names of numerous recommendations of the Ministry of Finance of Ukraine, for example Methodical recommendations on accounting of fixed assets (the Order of the Ministry of Finance of Ukraine of 30.09.2003 № 561), Methodical recommendations on accounting of inventories (the Order of the Ministry of Finance of Ukraine of 10.01.2007 № 2),

DEFINITIONS OF THE CATEGORY (TERM, WORD, CONCEPT) THEORY

Table 2

| SOURCE | DEFINITION |
|---|--|
| Dictionary of foreign words. Under edition of Corresponding Member of AS USSR O.S. Melnychuk. Chief editorial board of Ukrainian Soviet Encyclopedia, Kyiv – 1977, 776 p. | Theory (from the Greek theoria - consideration, research) – 1) Logical generalization of practical experience of people. 2) The system of trustworthy scientific knowledge about a certain set of objects that explains and foresees phenomenon of a particular subject area. Theory is the most perfect form of scientific reflection of the reality. 3) General considerations versus practice. c. 659 |
| Philosophical Dictionary / Under edition of I.T. Frolov. – 4th edition – M.: Politizdat, 1981. – 445 p. | Theory (from the Greek theoria - observation, consideration, research) – the system of generalized trustworthy knowledge about this or that “fragment” of reality, which describes, explains and foresees functioning of certain totality of its constituent objects... Theory differs from practice... At the same time, it is inextricably linked to the practice... p. 366 |
| Economic Encyclopedic Dictionary: In 2 volumes. Volume.2, / Edited by S.V. Mochernyi. – Lviv: Svit. 2006, – 568 p. | Theory (from the Greek theoria - observation, research) – 1) the most well-developed form of organization of scientific knowledge that gives a holistic view of nature, and therefore of laws of the development of the research object. By its structure, theory means a coherent system of knowledge that has a logical dependence of some elements (basic ideas, views, regulations, etc.) on the others. p.427 |
| Accounting Dictionary / Edited by professor F.F. Butynets. – Zhytomyr, 2001. – 224 p. | Accounting theory (from the Russian теория учетная) – considers scientific statements about the nature and the method of accounting science, rules of recording of facts of economic activity in the accounts of the accounting, investigates advanced accounting techniques, prospects of its development. One should distinguish accounting theory from the accounting principles. p. 175 |

Methodical recommendations on accounting policy (the Order of the Ministry of Finance of Ukraine of 27.06.2013. №635), which provide various options of conduction of accounting, are another evidence of correctness of this conclusion.

At the same time, in our point of view, frequently used expressions (phrases) techniques of conduction or techniques of conduction of accounting are a tautology, as techniques of accounting is the order of its conduction.

As to the correctness of application in accounting of general scientific and general economic category methodology. Turning to different definitions, which were given in the Table 1 (“science (knowledge) about methods of scientific research (theoretical knowledge)”, “metatheory of science”, etc.) it is easy to ascertain that this term is related to another one, namely the term (category) theory. This concept can often be found in professional, especially educational, literature on accounting.

There are many textbooks and manuals by different authors which have similar names, for example: “General Theory of Accounting” by Nimchynov P.P.; “Theory of Accounting” by Kuzhelnyni M.V. and Linnik V.G., Palyi V.F. and Sokolov Ya.V.; “Accounting: Basics of theory and conceptual basis of building” by Sopko V.V. and Sopko O.V. and etc. At the same time, it is strange, that most of these academic publications do not contain a clear definition of the theory. This led to a more scrupulous examination of the linguistic, philosophical, general economic and accounting definitions of this category. Some of them are listed in the table 2.

Despite a significant number of these and other options of definitions of the essence of widely used category theory, next phrases are determinative: “The set of generalized statements ...” or “General principles of certain science ...”. In other words, this is a holistic system of scientific knowledge

and as every system it is made up of a certain set of interrelated elements.

Integral parts of the theory of every science include doctrine of appropriate research methods - methodology. The last one stands next to such fundamental elements as concept, postulate, principle, subject and method, objects and etc.

Therefore, methodology – is a scientific - theoretical term, and in our point of view, it is appropriate to use only in scientific - theoretical research in contrast to the term techniques that is appropriate in the organization and conduction of practical activity. Unfortunately, we must admit that this conclusion is not consistent with the real situation in scientific researches, regulatory documents on accounting and accounting practice.

For example, it is a well-known fact that according to the paragraph 2 of the article 6 of the Law [7] “regulation of issues of accounting methodology” is done by the Ministry of Finance of Ukraine. In addition, there is Methodological Council on Accountancy within the Ministry of Finance of Ukraine. Although names of these bodies often repeat the word “methodology”, their functions, which were legally designated [11, 14], are not associated with the scientific - theoretical developments in most part of cases. They are connected with the development of applied things, including “regulations on accounting and financial reporting”. The sequence of “conducting” and “drafting” - is an algorithm, this is a procedure, in other words – this is techniques. Also, current Regulations (Standards) of Accounting actually do not

determine “methodological basis” (as it is stated in their texts) of various accounting objects. They determine procedure of organization, calculation algorithms, the sequence of accounting, i.e. methodological principles.

Conclusions

1. Accounting is one of the oldest sciences and at the same time, it is one of the most widespread types of professional activity. That is why usage of a great quantity of foreign language terms (categories, concepts, words and phrases) is natural for it. Most of them refer to philosophical (general scientific) and general economic categories.

2. The absence of science-based definitions of many components of categorical-conceptual apparatus of accounting in normative-methodical documents, in professional academic literature and periodicals leads to misrepresentation of their understanding, unreasonable errors in the scientific papers of undergraduate and postgraduate students, improper usage in communication.

3. An unambiguous definition and interpretation of researched and other system-forming terms (categories, concepts, words and phrases), used in professional environment (regulatory, scientific-theoretical, practical and etc.), should be recorded in the Code of Accounting or in the dictionary (encyclopedia), that have been being discussed more than a decade, or in the new version of the Law of Ukraine “On Accounting and Financial Reporting in Ukraine”.

1. Big accounting dictionary / under edition of A.N. Azrilyan. – M.: Institute of new economics, 1999. – 574 p.
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12. Petrushenko V. Philosophical Dictionary: terms, personnels, maxims / V. Petrushenko. – Lviv: «Magnolia 2006», 2011. – 352 p.
13. Regulation on Methodological Council on Accountancy within the Ministry of Finance of Ukraine. Approved by the order of the Ministry of Finance of Ukraine of 29.10.97 № 230.
14. Regulation on the Board of accounting methodology and its structural divisions. Approved by the order of the Ministry of Finance of Ukraine of 08.07.2004 №455. [Electronic resource]. – Access mode: http://www.uazakon.com/documents/date_4e/pg_imgjxj.htm
15. Dictionary of foreign words / Edited by O.S. Melnychuk. – K: Chief editorial board of Ukrainian Soviet Encyclopedia, 1977. – 776 p.
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17. Sopko V.V., Sopko O.V. Basics of theory and conceptual basis of building: Instructor’s Manual. – K.: Company «Znannia» Ukrainy, 2002. – 231 p.
18. Philosophical Dictionary / Edited by I.T. Frolov. – 4th edition – M.: Politizdat, 1981. – 445 p.
19. Shvets V.H. Theory of accounting / V.H. Shvets. – 3-d edition – K.: Znan-nya, 2008. – 535 p.

1. Большой бухгалтерский словарь / Под ред. А.Н. Азрилияна. – М.: Институт новой экономики, 1999. – 574 с.
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3. Бухгалтерський словник / За ред. проф. Ф.Ф. Бутинця. – Житомир, 2001. – 224 с.
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