



ACCOUNTING AND AUDIT

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FORMATION OF ACCOUNTING: SOCIAL ASPECT

Approaches to periodization of accounting history are considered. Social factors which influenced accounting formation have been defined. It has been proved that the accounting evolution is connected with rebalancing of economic interests of business process participants. Necessity of building modern accounting concept of business social responsibility has been justified. Accounting history periodization considering changes of its information users has been developed.

Keywords: accounting periodization, periodization criteria, business process participants, social responsibility of business, social accounting.

Король С. Становление бухгалтерского учета: социальный аспект. Рассмотрены подходы к периодизации истории бухгалтерского учета. Определены социальные факторы, повлиявшие на формирование бухгалтерского учета. Доказано, что эволюция бухгалтерского учета связана с изменением баланса экономических интересов участников хозяйственного процесса. Обоснована необходимость построения современной концепции бухгалтерского учета социальной ответственности бизнеса. Разработана периодизация истории бухгалтерского учета, которая учитывает изменения состава пользователей его информации.

Ключевые слова: периодизация бухгалтерского учета, критерии периодизации, участники хозяйственного процесса, социальная ответственность бизнеса, социальный учет.

Background. Accountings formation as a science and practice is inextricably connected with a society history, the development of economic intercourse, in the centre of which is process of production, economic goods exchange and consumption.

As the researches confirm, "accounting was developing at the same time with increase in population and rationalization of productive forces and production relations that defined level of economy of any country. Only with a significant increase in population at the beginning of Common Era productive forces were increasing and production relations were improving in headmost countries at that time and the necessity of accounting standards

development was becoming reliable" [1, p. 56]. Priority inversion of social and economic country development and updating of property subject social responsibility willingly demands from accountancy system comparable adjustment. Methodology development background and references of accountancy organization of social responsibility is understanding of scientific stages of accountancy development based on heritage philosophy and social factors influence.

Analysis of recent research and publications. As far as just historical analysis allows us to "distinguish the new one from something, that is offered as the last one" [2, p. 5] and to learn the previous experience of resolving the problems, many times the evolution of accounting yielded to a depth analysis.

The main informational base of any current researches in this branch of knowledge is represented in the proceeding of Y. Sokolov "Accounting: from the river-head to nowadays" [2] as the most detailed, consecutive and widely recognized in modern scientific world. The author explored an evolution of a discount opinion from past times to the end of the XX century and the approaches to its periodization by foreign and domestic accountants.

Other publications, that reflect the analysis of historical facts according to ideological perception of accounting by their authors, are of interest.

The researches of a French scientist J. Rishar "Accounting: theory and practice" reflects the western European view of paradoxes and history of accounting as a "social activity and the object of science". The representative of American scientific school L. Herbert also appeals to the history of accounting and monitors it to the moment of appearance of the social accounting [4].

The most detailed research, that reflects the national view on a history of accounting and modern trends of accounting science, is represented by monographs of M. Pushkar [5], scientific publications by S. Legenchuk [6], O. Kanzhurov [7] and other explorers of accounting history. Scientists use different criterions for researching the evolution of accounting and offer its oriental periodization.

These publications provide rich material for theoretical generalizations and conclusions concerning social aspects of evolution of accounting. However, the authors analyzed historical heritage, focusing on traditional view about the interests of users and providers of information. Changing of social priorities and recognition of the principle of transparency of decisions and activities of the subject concerning their impact on society and environment requires from accountants reviewing an accrued experience and answering the questions about the adequacy of methodology of accounting to modern requests in the economic process.

The **aim** is the recognition of the social aspects, which influence the development of accounting, and perfection of its history considering socially oriented criteria.

Materials and methods. Scientific proceeding of domestic and foreign authors in history of accounting served as theoretical and methodological basis. The main method of researching is an evolutionary approach, which provides a retrospective analysis of the modern accounting position. Therewith, there are used general scientific methodological techniques of induction, deduction, systematization, generalization others, which allow reaching the goal.

Results. First periodization of accounting evolution appeared in the beginning of the formation of accounting as a science and up to now have not lost their relevance. Their authors are K. Rodbertus (1870), Dj. Cherboni (1873), L. Sei (1883), F. Ezepekii (1908), A. Rudanovskii (1925), A. Galagan (1928), K. Leierer (1928), A. Haar (1926), D. Sterninson (1936), N. Stasei, N. Steki (after the Second World War), J. Sharara-Russo (1963), L. Herbert (1971), R. Ober (1979), I. Djinnai (1980), A. Kantsani (1980), V. Bekster (1983), M. Glaut'er (1983), V. Shu (1987), D. Edwards (1989), P. Lassek (1990), B. Kollas (1991), R. Mattessich (1994), M. Met'yus (1996), J. Rishar (1996), M. Pushkar' (2004), Ya. Sokolov and V. Sokolov (2004), S. Legenchuk (2010), O. Kanzurov (2014) and O. Lemishevs'ka (2015, [8]). Periodizations, that were offered in 1870–1950, are outside the social context. They were proposed in the next decade, only single have the social aspect and match the purpose of the study. They are considered in chronological order in the study.

First periodizations, which Y. Sokolov characterizes as "sociological", belong to an Englishman N. Steki and N. Stasei [2, p. 14]. Similar periodization – "one more variant of Marxist interpretation offered and D. Edwards (USA, 1989) [2, p. 17]. The peculiarity of periodization of these authors lies in identification of accounting with capitalism. In particular, N. Steki defined such periods in the history of accounting, as precapitalistic, capitalistic and advanced capitalistic era, that to some extent, is consistent with the ideological approach of the accounting in first years of the Soviet government and, like the last one, is wrong, because he substituted the evolution of accounting by the development of capitalistic relation.

Development of double entry accounts by J. Sharara-Russo (France, 1963) [2, p. 14] was linked to the expansion of warehouse accounts and built such number: using only accounts of correspondents – third individuals (settlement accounts); agents accounts, that served for accounting relations with employees of the company; general accounts system, including wealth accounts. In general laying the dynamics of a certain credit or their group in every situation just meet the needs of accumulating the information about the corresponding object of accounts. However, "impersonation" of accounts for J. Sharara-Russo connected with an appearance of new objects of accounts, but not with an expansion of the users of accounting information, as the concept of corporate social business responsibility involves.

In 1971, L. Herbert (USA) proposed a multifactor model of periodization, which he connected with forming the method of accounting, its

objects (chart of account), accounting job and using of new informational technologies [2, p. 15]. Attracts attention the fact, that the last of fifteen selected periods, which starts in 1955, author identified as "social accounting". However, L. Herbert does not give comments to the periodization, only shows the connection with human activity, human resources and intergovernmental relations [4, p. 31].

Instead, M. Glaut'er (Japan, 1983) delivers the most simplified periodization, which was built on the independence of development of accounting and controlling. It is important, that the choice of this criterion the author explains in the way that control in all cases led to the occurrence of people with reporting obligations [2, p. 16] and demanded an accountability. M. Glaut'er distinguishes the state and the autonomous control. The first is typical for oriental despotism, where "in theory everything belongs to the state, but on practice – to its officials". On second – accounting (enterprise, its owners) opposed to the interests of the people, who occupied in business process, and in this way ensured the control of their activities. In both variants, accounting serviced an "accountability" of subject of policy management or the owner. Therewith, in terms of social responsibility, accountability of public enterprises is actual. This context refers about the next, the third period in history of accounting, which can be defined as social control.

Complex (multifactorial) periodization by P. Lassek (France, 1990), that ignored the evolution of technical and instructional techniques of accounting and focuses on changes in macro- and microenvironment [2, p. 18–19], includes such periods.

First (until 1914) – dominated only by relatively small enterprises; stable prices. Accounting information has the records status "for memory" and did not serve the purposes of management. Accounting entries adequately reflects the business processes.

Second (1914–1960) – creation of giant companies, transfer to paper money, high inflation and unstable prices. Accounting becomes a source of information for financial analysis of enterprises business activity. The method of calculating financial results changes.

Third (from 1960) – the emergence of huge corporations and multi-nationals; radical changes in accounting because of continuous use of computers and expansion of accounting objects. An aim of accounting is the provision of an enterprises management. A number of alternative theories of accounting is growing.

P. Lassek focuses on the fact, that, starting from the second stage, especially from the creation of the alternative methods of calculating the financial results, the problem of adequate understanding of this indicator is exacerbating, the topicality of the social aspect in enterprises business activity is growing. However, the author remains out of the fact, that except the financial results in the traditional sense, another approach to determine the activity outcome is possible, that would take into account its impact on

society. Exactly the last one today acquires the relevance in the context of corporate social responsibility.

Domestic scientists M. Pushkar, N. Gavrishko and R. Romaniv in 2003 chose as the periodization criterion the aim of introduction of accounting that allows them to select such stages of development:

1. From Middle Ages to 1920s – the display of business activity of enterprises.

2. 1920–1980s – selection the facts of business activity in the way you can predict on these base the events development and make management decisions.

3. From 1980s to nowadays – providing senior management data, that allow to orientate in situation and select an adequate line of conduct, ensure the continued and successful existence of a company.

4. 2005–2025s. – the service of social development optimization and the use of accurate methods of determining and fulfilling the needs and desires of every person and society in general [9, p. 10].

The scientific prediction of authors (fourth period) starts to get confirmed: exactly in 2005 the first domestic report about the social responsibility was published by a company "SKM", and the number of scientific researches on this topic is growing. As the theme of foreign and domestic publishes of the last decades, and the positive dynamics of the number of enterprises, that recognized the principles of social responsibility, the relevance of the goal declare by authors of the modern period is growing rapidly. The question about particular aspect of this aim remained opened, however its clarifying is beyond of this study.

As a base of their periodization Y. Sokolov and V. Sokolov (Russia, 2004) lid the methodology of accounting and gave such periods: naturalistic, valuable, theory-practical, scientific and modern. Criterion selected by authors most fully reflected and summarized the various aspects of accounting development. It allowed them to give in particular such characteristic to the last phase: "it is realized, that accounting is maintained for the benefit if various groups, which take part in business activity, and the only one accounting appears in various forms: tax accounting is keeping in the public interest, financial-for actual and potential owners, administrative-as a result of administration needs [10, p. 12]. Shown characteristic is substantially close to characteristic of the modern period of accounting development of P. Lassek. However, the Sokolov pay attention to one more aspect of accounting: accounting of social responsibility, exactly in the interests of participants in business activity, and other interested person, which stay out of it.

It also is necessary to note the results of researching the evolution of accounting by O. Kantsurov (Ukraine, 2014). Scientist considers accounting as a social-economical institute and, making an accent on a set of periodization (the interest of persons, who occupied in changes in a business

activity, an ensure of data accounting reliability, institutional changes in economics), offers such periods of accounting development:

- *pre-institutional*, during which there is no social need for institutionalization through individual interest to economic information (individual user of information that is formed in accounting and disclosed in the daily sales report dominates);

- *primary institutionalization* – informal rules dominate, institute is localized within a business entity (a few influential special interest groups interested in the development of accounting, primarily the state, owners, creditors become notable);

- *national institutionalization* – activity in accounting (information) acquires social value, institutionalization is based on the formal adoption of national rules (the dominant group of special interests is determined by the model of the national economics, needs of external users of economic information become prioritized, circle of interested users of financial statements is expanding);

- *global institutionalization* – integration of accounting in the global economic system and adapting to global institutional environment (formation of an unified socially significant data system that provides formation information in the various consumer's interests) [7, p. 45].

According to the evolution of accounting as an information system, A. Kantsurov's periodization demonstrates progress from monopoly of one information demander – owner of the enterprise to open (global) information system. However, we should pay attention to the way in which proposed to solve the problem of information service "consumers" of information. Despite the external similarity, "unification" (or reduce to a single form) O. Kantsurov's information system and "single" accounting by Y. Sokolov and V. Sokolov have different directions. If A. Kantsurov's single information system is the result of accounting or, put the matter another way, unified recording, for Sokolovs single information system is only the database or the basis for the different types of accounting and recording. Consequently, Y. Sokolov and V. Sokolov interpret perspective of accounting methodologically closer to tasks of accounting business's social responsibility.

Carried out research about the evolution of accounting shows the possibility of its improvement for execution contemporary tasks. J. Rishar (France, 1996) states: "If the accounting is based on a double-entry book-keeping, so long has managed to resist the pressure of time, just because it meets the needs of those objective circumstances in which it existed and continues to exist" [3, p. 20–21]. Methodological accounting in different periods of its development and, considering its different modern kinds combines more than a trend toward standardization or unification. This, first, compliance with social needs, information demander's requests.

These different kinds of accounting history periodization show that their authors use one or combination of the following criteria: 1 – accounting books; 2 – type of accounting books; 3 – kind of technology for accounting; 4 – accounting methodology (including the evolution of the subject and method of accounting; 5 – organizational structure; 6 – accounting forms; 7 – expense tracking; 8 – economic sector; 9 – the interests of participants in the economic process (including formal and non-formal); 10 – purpose of accounting; 11 – acc structure; 12 – scientific doctrine. They can be divided into three groups: methodological and technical (1–8), social important (9) and derivatives (10–12). In the context of this study the most interesting are second and third group of criteria that have some social aspect. Analysis of these criteria is important for understanding the past and predicting the future of accounting.

Interests of the participants in the economic process should not be seen only as a criterion for periodization, but as a factor that determines the development pathway of accounting at all stages of its history. This factor reflects the changing socio-economic relations and economic interests of stakeholders, institutional frameworks of accounting, and now defines the basic content of accounting paradigm of social responsibility. However, scientists have traditionally laid different meaning in the term "members of the economic process" and in other way imagined their interests than it is envisaged in the concept of social responsibility. In particular, Y. Sokolov, like its predecessors, proceeds from legally defined responsibilities of the owner, administrator, employees, advance holders, creditors and debtors of the company. By they ignore the economic interests of other stakeholders.

State and economic interests of the economic process participants were primarily represented at the structure of accounts that have been data storage device of the relevant account data. The development of economic relations and changing of interests in economic process inevitably influences the structure of accounts. Thus, the emergence of inventory accounting, which provided direct drafting a list of what belongs to the owner, requires the usage of different types of account assets (inventory accounts). With the appearance of the coins as payment type in V century BC people began to use special account funds for cash management. And then understanding of it as a single accounting meter objects allowed to make an overall assessment of the property owner. The next step in the formation of accounts, particularly in Italy, was the introduction of personal accounts or accounts calculations (reskontro) for debt accounting, and than – accounts for own funds (B. Kotruli, 1458), "rezultative" (I. Quinet, 1817) and only later operating accounts (Leote E. and A. Guilbeaux, 1860) [2, p. 23–24, 55]. Every time account emergence was the result of accounting interpretations in contemporary business practice. Each account served as a model of corresponding accounting objects. Analysis of the transformation structure process accounts confirmed that throughout most of its history particular

importance was attached to the payments with participants in the economic process and search for "harmony of interests" at the accounting system.

Practice of impersonation accounts and using personal accounts are interesting. As it was noted, the accounts reflect the interests of those or other persons engaged in the economic process. The appearance of separate accounts linked to the need to protect the interests of specific persons or obtain certain information. Measure of the impact of user interests on account structure of accounting is that, as for B. Pesendorfer (Germany, 1928), at first it was given only receivables [2, p. 12]. However, even in the III century B.C., as evidenced the papyri of Zenon was found in 1915, to personal accounts in addition to accounts of debtors, attributed the account of calculations with employees – accounting for private estates [2, p. 39; 12, p. 60]. In ancient Rome, civil law strictly protects the rights of the owner. Thus, it "does not distinguish debtor as a passive subject property and its liability as the object of the claim" [11, p. 27]. That is the absence or failure to repay debt in the debtor's property he personally became "a means for calculating" (object exchange). It explains the fact that for a long time, including L. Pacioli, identified the owner and the company. With the changing forms of social relations and the norms of civil and commercial law, this practice has now disappeared. A. Di Pietro (Italy, 1550–1590), the first clearly divided the owner and the company and defined capital as accounts receivable company owner [2, p. 73]. In the nineteenth century, growth in economic activity has resulted in a large increase in the number of companies and administrative, accounting system. With the development of joint stock companies increased distance between the owner and managers and, therefore, between the owner and the business. As argued Vanier I. (1870), "accounting is not on behalf of the owner and the name of the economy" [2, p. 22]. However, discussions on accounts of capital A. Pietro has called "the cornerstone of the entire accounting system" has not ceased by this day. Duality interpretation of its nature in the twentieth century appeared in views on accounting problems two main Anglo-American schools – institutionalists (F. Pikslej, England) and personalist (V. Paton, United States). While the formers consider a capital as a property company free of debt, the latter – both payable to the owner of the enterprise that ultimately affects the number of conceptual provisions of accounting [2, p. 359]. The discussion about the nature of equity accounts remains relevant in the twenty-first century in relation of the concept of social responsibility accounting company.

The system of priorities of economic process participants appears in the goal formulation of accounting. According to this study, the evolution of accounting is directly related to the transformation of its goals at every stage of development of society. This goal "is subject to social objectives – the organization of functioning economic mechanism so that with limited resources to achieve maximum results" [5, p. 18]. Feature of transformation goal of accounting for the past ten thousand years, as writings of

R. Matesich [1, p. 32], demonstrates, has manifested in the fact that none of them has lost its relevance – appropriate accounting task from "main" becomes "auxiliary" needed to achieve the revised goal. Thus, registration of economic facts is a prerequisite to informative providing control of conservation and movement values – the registration of property, which then continues to run for performance and the preservation of property, and finally, the last one is needed for information servicing management process. As noted by M. Pushkar at the beginning of XXI century with changes in the participants' interests of the economic process the transformation of accounting goal happens again [9]. In developed market economies, this process began in the middle of the last century, which allowed R. J. Chambers (1955) to determine on prospect "the aim of accounting is execution of the function providing users with the necessary information" [12, p. 33]. However, throughout the history of accounting on the practice accountants consciously guided by the need to provide information to certain customers. Until the second half of the XX century, the main users of accounting information were the owners, the State and creditors. Subsequently, at the request of society the activity of the enterprise becomes more "transparent" to the business community and other stakeholders. That is R. J. Chambers actually witnessed a change of perception of entities economic interests of stakeholders. Y. Sokolov described the national "answer" to the problem: for English-speaking countries is characterized by professional approach, the account is in the interests of investors and creditors. In Continental Europe, account principles are determined by public authorities, which principles are binding on all undertakings, account is conducted in the interest of State, regulatory and including the tax authorities; in socialist countries accounting mainly conducted on behalf or on behalf of public authorities [2, p. 429]. Such ambiguity ranking of users of accounting information, on the one hand, is a manifestation of national cultures and legal requirements, and on the other – indicates the conflict of interests of participants of economic process and accounting concepts. In the early 1960 s, E. Edwards and P. Bell determined managers of company the main users of financial information and other less important in English-speaking countries. Opinion of external users of financial statements was not, in their view, dominant in decision making regarding preference for separate accounting procedures [6, p. 33]. It is in the context of increasing "importance" of a wide range of stakeholders should occur further development of accounting and reporting.

However, do not say that there are no problems in English-speaking countries. Analysis of classification users of information based on their information needs, proposed by prof. R. Sterling (USA, 1970), is one of the evidence. Scientists identified two main categories of information users, managers (traders' commodities) and "other", including lenders, owners, employees and public authorities (government). R. Sterling did not examine in detail the information requirements of each group of external users, as well as did not consider them important. However, for him, unlike E. Edwards

and P. Bell, the external users are "homogeneously smart" and, accordingly, they are interested in obtaining information [6, p. 35]. Over time, the situation began to change and, in the words of M. Haffikin (Australia, 2005), accounting "begins to be dependent on the whims of the market accounting information. There is a shift of accounting toward users of accounting information" [13, p. 15]. At all levels, there is expansion of the economy and formalization of requirements "important" users of accounting information.

The retrospective analysis shows, that accounting was formed under the influence of variable economic and social factors. This gives ground Y. Sokolov to maintain that exact periodization of accounting theory, in fact, is impossible. The scientist says: "the history of accounting mind deals with entity but not with existence the process of accounting development" [2, p. 26]. Prior research confirms P. Feyerabend's specification of accounting history: it is "quite as complex, chaotic, riddled with errors and diversity as those ideas that it comprehends" [11]. Inasmuch as a set of criterion, that defined the process of accounting development, is so multi-faceted, that is why obviously inappropriately attempt to construct its all-embracing periodization.

At the same time, it is possible to unravel periods of accounting development, which are related to widening of amount of individuals those economic interests are served by accounting; this determined its evolution from ancient times to present days. Such periodization was suggested:

before the II century BC – prepotency of economic entity (subsistence farming) owner's interests as individual user of accounting information; absence of public need for economic information; accounting entity is limited by property of economic entity;

from the II century (Roman Empire) – necessity in tax amount determination in accordance with amount of property or economic entity's income, it requires furnishing of information to public authority; coexistence of two groups of interests, which are interested in accounting development, owners and state; economic entity's incomes were added to structure of accounting entity;

approximately from the X century (High Middle Ages) – banks joined to contributors of economic process and accounting data users, banks operate clients' accounts, represent their interests in exchange operations, carry out clearing settlements; monetary means became accounting objects;

XVI–XVII centuries (Late Middle Ages) – creditors affiliated to contributors of economic process, it was conditioned by the need in involvement of supplementary capital from commercial bank and investors; indebtedness against invoices became an important accounting objects;

XVIII–XIX centuries (Industrial Revolution) – business partner affiliated to "important" contributors of economic process, their informational service stays non formalized; financial influence of independent and internal factors on enterprise performance is emphasized;

from the XX century – perception of necessity in special informational support for managers; financial result settled in accounts; management account appears;

since the 1970s – formalization and standardization at the international and national levels of approach to accounting operation for independent (business community, media, research institutes etc.) and internal (employees) contributors of economic process; special attention is paid to calculation of financial statements of enterprises and its standardization;

since the 1990 – unclosed socially significant informational system is created, it provides formation of information under due consideration of the interests and requests of different interested individuals; enterprises prepare integrated reporting, which shows its environmental and social societal impact.

Recognition of corporate social responsibility conception stipulated new social priorities in enterprises' economic activity and necessity in appropriate adaptation of accounting and reporting.

Conclusion. Undertaken study permitted to took up the position that accounting development was affected by wide range of factors, which had social aspect. The most essential among them are interests of contributors of economic process, aim of operation, structure of accounting records (objects) and scientific doctrine of accounting.

The authors of envisaged periodization notify in recent decades exacerbation of problem with congruence of interests of contributors of economic process and its reflection in accounting. The basic factor that determined the evolution of accounting is the composition of people, on whom its information service focused. Now it is determined in the context of corporate social responsibility. So when constructing the accountancy system consideration must be given to economic interests and informational requests not only of contributors of economic process, but also of other interested individuals. Suggested periodization reflects the evolution of accounting, which is a result of changes in the composition of interested individuals and proves actuality of development the accounting concept of social responsibility.

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Articles submitted to editors office of 18.08.2015.

Король С. Становлення бухгалтерського обліку: соціальний аспект.

Постановка проблеми. *Нерозвиненість підходів до обліку соціальної відповідальності потребує наукового осмислення історії бухгалтерського обліку та визначення ролі ключових соціальних факторів.*

Аналіз наукових досліджень і публікацій з цієї проблематики свідчить про те, що одним з головних факторів зміни концепцій бухгалтерського обліку є соціальний. Проте історичний доробок аналізується на основі традиційного уявлення про інтереси як користувачів, так і надавачів інформації. Зміна соціальних пріоритетів і визнання принципу прозорості бізнесу вимагає перегляду накопиченого минулого досвіду.

Метою дослідження є визначення соціальних аспектів, які вплинули на розвиток бухгалтерського обліку, й удосконалення періодизації його історії з урахуванням обраних соціально орієнтованих критеріїв.

Матеріали та методи. Теоретичну та методологічну основу дослідження становлять наукові праці вітчизняних і зарубіжних авторів з історії бухгалтерського обліку. Основним методом цього дослідження є еволюційний підхід, а також загальнонаукові методичні прийоми: індукція, дедуція, систематизація, узагальнення та ін.

Результати дослідження. Періодизація бухгалтерського обліку насамперед пов'язана зі зміною балансу економічних інтересів учасників господарського процесу і, як наслідок, мети обліку, складу рахунків і наукових доктрин, тобто тих чинників, які прямо чи опосередковано відображають зміну підходів до розуміння і визнання ролі соціального фактору у господарській діяльності підприємства. Зазначені чинники будуть не повними без урахування зміни складу учасників господарського процесу, інформаційні запити яких обслуговує бухгалтерський облік.

Висновки. При побудові системи бухгалтерського обліку необхідно враховувати економічні інтереси й інформаційні запити всіх зацікавлених осіб. Запропонована періодизація відображає еволюцію бухгалтерського обліку в результаті зміни їх складу і доводить актуальність розробки концепції обліку соціальної відповідальності.

Ключові слова: періодизація бухгалтерського обліку, критерії періодизації, учасники господарського процесу, соціальна відповідальність бізнесу, соціальний облік.