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DOI <https://doi.org/10.26661/2414-0287-2021-2-50-09>**HISTORICAL ASPECTS OF THE FORMATION AND DEVELOPMENT OF ACCOUNTING****Saienko O.R., Somchenko V.V., Melnyk A.O.***Zaporizhia National University**Ukraine, 69063, Zaporizhzhia, Zhukovsky str., 66**Saenkohelen3@gmail.com, vika-znu72@ukr.net**ORCID: 0000-0001-8979-9354, 0000-0003-4860-0964***Key words:**

accounting, double entry, balance, scientific accounting theory, accounting system, subject and accounting methods.

The article deals with the historical and economic preconditions for the origin and development of accounting as science, as well as the evolution of its concepts. The essence of accounting and its features as a sphere of activity and the field of human knowledge is highlighted. The positions of scientists on the possibilities of applying new technologies in the accounting system are generalized. The general trends are formed and the main stages of the development and evolution of the accounting science are presented. A retrospective analysis of methodological approaches to accounting regulation is carried out and their defining features are presented. The traditionally used approaches to the formation of accounting methods based on various signs are analyzed and generalized. The formation of certain accounting methods in the context of historical periodization of accounting systems and within each period, the subject and method of accounting is distinguished. The interconnections between the economic conditions and meaningful filling of the main theoretical concepts of accounting science are analyzed. The need for the use of historical experience in forming accounting as science to improve its modern theory and practice as a constantly developing system is determined. Historical experience determines the development of accounting methodology, necessitates the establishment of clear directions for predicting the further development of accounting science, the development of conceptual foundations of systems of modern accounting, reforming the domestic accounting system and its harmonization with advanced world accounting science and practice. The search for innovative directions of harmonization and standardization of accounting and ensuring the effectiveness of implementing measures for organization and accounting of accounting at Ukrainian enterprises is substantiated.

**ІСТОРИЧНІ АСПЕКТИ ФОРМУВАННЯ ТА РОЗВИТКУ БУХГАЛТЕРСЬКОГО ОБЛІКУ****Саєнко О.Р., Сьомченко В.В., Мельник А.О.***Запорізький національний університет**Україна, 69063, м. Запоріжжя, вул. Жуковського, 66;**Каунаський технологічний університет**Литва, м. Каунас, вул. К. Донелайчю, 73***Ключові слова:**

бухгалтерський облік, подвійний запис, баланс, наукова теорія обліку, облікова система, предмет та методи бухгалтерського обліку.

У статті розглянуті історичні та економічні передумови зародження та розвитку бухгалтерського обліку як науки, а також еволюція його концепцій. Висвітлено сутність бухгалтерського обліку і його особливостей як сфери діяльності та області людських знань. Узагальнено позиції науковців стосовно можливостей застосування цих знань для розробки новітніх технологій в системі бухгалтерського обліку. Сформовано загальні тенденції й представлено основні етапи розвитку та еволюції науки про бухгалтерський облік. Проведено ретроспективний аналіз методичних підходів до регулювання бухгалтерського обліку та представлено їх визначальні риси. Проаналізовано та узагальнено традиційно використовувані підходи до формування методів бухгалтерського обліку, які базуються на різних ознаках. Обґрунтовано формування визначених облікових методів в розрізі історичної періодизації облікових систем та в межах кожного періоду виокремлено предмет та метод бухгалтерського обліку. Проаналізовано взаємозв'язки між економічними умовами та змістовним наповненням основних теоретичних понять науки про бухгалтерський облік. Визначено необхідність застосування історичного

досвіду формування бухгалтерського обліку як науки для вдосконалення його сучасної теорії і практики як системи, що постійно розвивається. Історичний досвід визначає розвиток методології бухгалтерського обліку, зумовлює необхідність установлення чітких напрямів для прогнозування подальшого розвитку облікової науки, розроблення концептуальних основ систем сучасного бухгалтерського обліку, реформування вітчизняної облікової системи та її гармонізації з передовою світовою обліковою наукою і практикою. Обґрунтовано пошук інноваційних напрямів гармонізації та стандартизації бухгалтерського обліку та забезпечення ефективності реалізації заходів щодо організації та ведення бухгалтерського обліку на підприємствах України.

### Formulation of the problem

The study of the history of the emergence and formation of accounting as science is a necessary component of the analysis of its current state and forecasting the directions of its development. Conducting this study allows you to assess the impact on the accounting system of such external factors as the practical needs of a particular society and the dynamics of scientific and technological progress. For millennia, under the influence of objective historical factors, accounting has changed significantly, which resulted in the formation of a new technical base and the use of another methodology. The study of historical aspects of accounting makes it possible to identify the main stages of the evolution of individual objects, methods and techniques that actualizes in-depth research in the field of accounting.

### Analysis of recent research and publications

The issues of formation and development of accounting were studied by the following scientists and specialists in the field of economics: F. Butinets, M. Chumachenko, S. Golov, M. Luchko, T. Pasko, I. Benko, V. Baxter, B. Shu, D. Edwards, P. Lassek, B. Kolass, R. Matthesich, etc.

Scientists give a different context of arguments on the need to study the history of accounting. Thus, F. Butinets, justifies the increased interest in these issues that such a study allows us to understand the historical logic of the formation and development of accounting [1, p. 13]. T. Pasko claims that the study of these issues allows us to understand the current state of accounting and to determine the directions of its evolution in the future [2].

Despite a significant number of scientific developments, the analysis of recent research shows considerable interest in the historical periods of formation and development of accounting for further scientific and practical processing.

### Formulation of the goals of the article

The study of historical features of accounting systems in the context of the use methodological techniques within each period with the selection of the subject of accounting led to the choice of the topic of scientific work.

### Presenting main material

The history of accounting is measured by millennia, it originated already 5000–4000 years before our era. Archaeologists have found traces of the very first accounting operations on ivory tablets. Sumerian accountants led their records on stones. The accounting of ancient Egypt is reflected in papyrus, in Rome and Greece on wax plates, copper

boards or even skin. This was a crucial step for systematic registration of transactions in a chronological order.

Accounting transactions of that time were primitive in nature, they reflected the daily of operations in natural terms. Accounting is evolving. Interacting with various important sciences, it becomes the basis for other applied sciences.

The 13th century is a period of revival and characterized by the development of both art and science. The first mathematician of medieval Europe Leonardo of Pisa (Fibonacci) in 1202 contributed to the popularization of the positional number system, which was much more convenient than the previous Roman system. New accounting methods have changed the accounting policies of economic entities. Arabic numerals have helped to increase the accuracy of accounting and the creation of commercial law in jurisprudence. During the Proto-Renaissance, three main paradigms of accounting were created – simple, in-house and double, but these paradigms did not interact with each other, although they were the basis of accounting.

Simple accounting is system of accounting that is not based on the application of the double entry method and which reflects the facts of economic life in the units in which they arise (inherent in these facts).

This accounting is carried out by registering the facts of economic activity using the method of inventory without determining the reasons that influenced the result. Ya. Sokolov, who made a significant contribution to the study of the formation and development of accounting, defined this type of accounting as “naive naturalism” [3, p. 13].

When maintaining double accounting to reflect objects use the value in monetary terms.

The double record appeared as a result of the need to control the presence and movement (change) of economic means for a certain period, since in economic activity it was not just a product in the natural expression, but there was a movement of this product: receipt from the supplier, sale, shortage, etc. The application of inventory in this system was not required.

Cameral accounting (budget) has its origins in Latin, which means camera, office. This type of accounting is mainly used in budgetary institutions and public organizations, the main purpose of which is not to make a profit and whose activities are limited by the allocated budget.

All three paradigms have operated for centuries without any correlation. These forms were first used by Italian merchants. This is due to the fact that Italy was once the core of world trade.

In the 15th century, Luca Pacioli wrote a book “Treatise on Accounts and Records”, which describes the use of double entry in a commercial entity, which contributes to the spread of double entry [3, p. 11].

The accounting methodology develops with an increase in production capacities, consistently turns into one system of economic operations.

The dialectical method is a group of principles and requirements in the cognitive process. The scientific meaning of this method in accounting is manifested in the approach to assessing the financial stability of the entity through the definition and generalization of liabilities, assets and accounting transactions.

England was one of the first countries to apply double-entry accounting to the business operations of a manufacturing enterprise by systematizing production costs. Thus, on the basis of the new approach, accounting began to be considered from two sides – accounting and production, and on this basis there is a need for calculation.

In the second half of the 19th century in Europe there was the formation of accounting as a science. The development of European scientific thought gives rise to the theory of accounting, which significantly changes the entire accounting system.

The evolution of accounting science was preceded by the practical introduction of accounting methodology. Further development of accounting methodology contributed to the development of theoretical accounting concepts. There are three main areas of development of accounting theory: legal, economic and balance sheet.

A significant number of monasteries, the work of which was introduced after the adoption of Christianity, also had a significant influence on the formation of the accounting system. This is due to the fact that the monasteries carried out economic activities in large quantities, which required the registration of business transactions in the accounting registers.

The next important economic prerequisite for the formation of the accounting system was industrialization. The Industrial Revolution in the 17th century led to changes in both business and accounting. The individual craft system began to turn into a system of mass production. Technological development ensured not only the creation of new equipment, but also the emergence of a new type of costs. Much attention was paid to the accounting and control system. Quite a lot of instructions for accounting were formed. Daily keeping of income and expenditure

books with personal subordination of responsible persons was a mandatory condition for the work of accounting staff.

All the objective prerequisites for the formation and development of accounting as an independent industry are revealed in the late 19th century. The formation of accounting theory greatly changes the nature of certain objects. Since then, the objects of accounting were not the facts of economic life, and full information about them. Two main accounting concepts were formed: exchange and book value.

In this way, consider the formation of accounting methods in the context of its historical development (Table 1).

In the process of emergence of accounting, there is a need to register business operations and to constertify the presence of material values begins to apply the following methodical techniques as “inventory”, “documentation” and “verification”.

The process of registration of economic operations is carried out in two directions:

- description of material values and organization of warehouse storage;

- classification of material values according to groups with the calculation of the results (generalization within the natural measurement units of accounting objects).

At this stage, the subject and method of accounting coincided. Inventory descriptions combined primary accounting, the order of data registration and reporting.

The use of cash led to the emergence of the method of "valuation" in accounting, which led to the division of accounting objects into physical and monetary dimensions. Thus, Patrimonial accounting (cash application as a measure of value) and cameral accounting (cash is used as a means of payment), identified a new subject of accounting – calculations.

The next stage in the development of accounting is the emergence of double accounting. Double accounting begins its development after publishing scientific work of L. Pacioli. In the treatise, such methods of accounting as accounts and double record are summarized, and the subject of accounting becomes capital.

The adaptation of the Double Accounting to economic needs on the basis of scientific approaches begins. Thus, accounting goes beyond the regulated rules and becomes a means of studying economic activity with the use of its own methodology [4, p. 122].

Thus, at this stage of the evolution of accounting, the foundations of accounting science were formed, its categorical apparatus was determined, and the content of accounting processes was studied. All this led to the

Table 1 – Formation of accounting methods in the context of historical development

Period	Stages of development	Types of accounting	Subject of accounting	Methods of accounting
4000 years before our era – 500 year	The stage of origin of accounting	Registration of business operations	Property	Documentation
				Inventory
				Verification of the results of the registry
500 year – 1300 year	The stage of value formation	Cameral accounting	Calculations with counteragents	monetary meter
		Patrimonial Accounting		Score
1300 year – 1850 year	The stage of development of scientific approaches	Double Accounting	Capital	Dual record
				Accounts
1850 year – 1950 year	The stage of development of accounting as science	Accounting	Commercial Activity	Balance
				Calculation
				Reporting

emergence of such methodological techniques as balance, calculation, reporting.

At present, the subject of accounting, in a broad sense, is everything that is reflected in accounting, ie committed external and internal economic and legal facts [5, p. 94].

International Financial Reporting Standards have also had a significant impact on the development of accounting. IFRS is a set of standards governing the completion of the financial statements required by external users to adopt any economic decisions on the management of enterprises.

IFRS were established at the end of the 20th century and defined the following goals:

- reducing the differences between the principles of accounting in different countries;
- improving the quality and reliability of the information provided;
- Unification of standards.

General accounting standards allow more efficient evaluation and comparison of the performance of various companies, including internationally.

In some countries, bringing financial statements into line with international standards is mandatory. This applies to countries such as the UAE, Denmark, Luxembourg, Hong Kong, Cyprus, Hungary, the Dominican Republic, the United Kingdom and others.

Other factors influencing the formation and development of accounting include:

- the level of application in the accounting of means of communication;
- the level of automation of business transactions, information storage, control;
- the emergence of new accounting technologies.

## Conclusions and suggestions

In the study of the history of the emergence and formation of accounting, it is important to disclose its methodological techniques within each period with the separation of the relevant study subject.

The conducted research allows us to make the following conclusions:

- at the stage of origin of accounting (naturalistic stage), the subject and method of accounting were not delimited and inventory descriptions combined the following elements: primary accounting, the form of current accounting, the principle of data registration and reporting;
- at the stage of value formation, the emergence of cash contributed to the emergence of a new subject of accounting – calculations;
- at the stage of development of scientific approaches L. Pacioli generalized the main methods of accounting – accounts and double entry;
- at the stage of development of accounting as science, its categorical apparatus was formed and generalized and the content of accounting processes was determined. This caused the emergence of such methodological techniques as a balance, calculation and reporting.

The emergence of new subjects of accounting research and the need to control them became a prerequisite for the emergence of new accounting techniques. In the process of formation and development of accounting, methods of its management evolve with the development of society, turning into a single system of ways and techniques for its management and demonstrating dialectics of accounting development as economic science.

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