

Продовження табл. 1

7. Учебний центр з підготовки і атестації плавскладу	- вантажні перевезення - пасажирські перевезення	Фонд оплати праці плавучого складу
8. Управління структурними підрозділами флоту	- вантажні перевезення - пасажирські перевезення	Прямі експлуатаційні затрати флоту
9. Управління підприємством	Види діяльності	Прямі затрати видів діяльності

** пропозиції автора*

Додатково можуть бути виділені й інші об'єкти обслуговування і управління виробництвом, які є невід'ємними та значущими для виробничого процесу будь-якого підприємства водного транспорту з відповідними базами розподілу непрямих затрат на об'єкти калькулювання.

Список використаних джерел

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2. Методичні рекомендації з формування собівартості перевезень (робіт, послуг) на транспорті, затверджені наказом Міністерства транспорту України від 05.02.2001 № 65 [Електронний ресурс]. – Режим доступу до ресурсу : <http://zakon.nau.ua/doc/> (дата звернення 12.12.14). — Назва з екрана.

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MAIN DRIVERS OF THE PROCESSES OF GLOBALIZATION IN THE FIELD OF ACCOUNTING

Annotation

The article focuses of the most important driving forces of the processes of globalization in the field of accounting. A special attention has been paid to the significant benefits of the application of uniform global accounting standards both for companies compiling financial statements and users of information in them.

Keywords: accounting standards, globalization, convergence, financial statements.

In a constantly increasing globalization of the world economic area the need to accelerate the processes of convergence in the field of accounting and to adopt uniform

global accounting standards is becoming more pressing. This implies an increasing convergence of the accounting standards that are currently used in various countries around the world. The existing various requirements on the compilation of financial statements across countries stem from a number of economic, social, legal, political and other circumstances and from the fact that the different countries give priority to different groups of users of the financial statements when setting the national requirements in the field of accounting. Differences in preparing the financial statements are mainly related to their scope, form and content of their individual elements, level of detail of disclosures, and applying different measurement bases and criteria for recognition of items in the statements.

Among the most important driving forces of the processes that are associated with the application of uniform accounting standards and globalization in the field of accounting are: [2, p.578]

- efforts to achieve greater orientation of the financial information to the needs of investors;

- global integration of capital markets, which means that investors have an easier and faster access to investment opportunities around the world and therefore they need more comparable financial information;

- the need for transnational companies to provide foreign capital from various capital markets around the world, so that they do not need to compile a large number of various financial statements to meet the requirements of different accounting standards;

- regional political and economic harmonization (for example processes in this direction in the European Union);

- pressure of transnational companies for more uniform standards which could lead to facilitation of financial reporting and reduction of the cost of preparing the financial statements in all countries in which they operate.

Transnational companies are undoubtedly a main driving force of the processes of globalization and have more and more significant impact on the functioning of today's global economic system. They increasingly regard the world as a single source of supply of resources and as a single global area for deployment of their various investment, production, trade and other activities. There is no doubt that these companies also play a key role in contemporary processes of convergence in the field of accounting. One significant trend in the development of transnational companies over the recent years is that they initiate and make increasing efforts to establish and disseminate uniform international rules and standards, including accounting, in the countries in which they operate. The aim of transnational companies to introduce global and as a rule higher standards and regulations into the global economy can be explained by the following: [4, p. 153-154]

- first, they could facilitate their business, which is global by its nature;

- second, more demanding rules and standards could hinder the business of their competitors.

It is easier and more profitable for transnational companies to subordinate their activities to the same, globally accepted rules, rather than comply with many different rules in the individual countries in which they operate.

Differences in the current accounting legislation and accounting practice in

individual countries around the world cause transnational companies to face exceptional difficulties and problems. The significant variety of applied accounting, tax and audit rules determines a number of difficulties and adversely affects the opportunities of transnational companies that operate in many countries and comply with different national legislations to provide reliable and comparable financial information to users of financial statements. While the number of countries in which they operate increases, the likelihood of possible complications increases as well. Many contemporary transnational companies are making significant effort to provide financial information that conforms to the highest possible degree to the needs of investors and other users of information in the financial statements from different countries. This is a prerequisite for the successful implementation of their global financial strategies, involving the participation of a large number of different capital markets around the world. Differences in preparing the financial statements in individual countries create enormous difficulties in interpreting, analyzing and comparing the information in them. Such differences can be summarized in several main directions: language of presentation; currency of presentation; components of the financial statements; form of presentation; level of detail of disclosures; different accounting standards used as a basis in the preparation of the financial statements.

In the search of opportunities to overcome problems stemming from the specified differences an increasing number of transnational companies take actions to provide additional financial information, particularly designed for international investors and other users worldwide so as to facilitate international comparisons of information in the financial statements of the different companies. The main approaches that are used by these companies to achieve this goal are: [3, p. 766]

- translating the financial statements in the different languages of the target groups of information users from the different countries around the world;
- converting the financial statements in different currencies for the different target groups of information users;
- partially or fully restating the information in the financial statements in accordance with other accounting standards that are applied in the countries of the concerned target groups of users.

Many transnational companies prepare financial statements partially or fully restated in accordance with the accounting standards in force in the countries of the information users that will use them. These statements undoubtedly provide valuable information for international users of the financial statements, but their preparation is accompanied by significant additional costs for the companies.

In the context of problems described above the need for a single generally accepted set of accounting standards that are recognized in all countries around the world and ensure the preparation of understandable, transparent and comparable financial statements is clear. In this direction are also oriented the main objectives of the International Accounting Standards Board, which has an enormous contribution for the introduction of the International Financial Reporting Standards in more and more countries around the world.

As a result of the efforts of the international community towards convergence, more and more leading countries in the world have either introduced fully the International Financial Reporting Standards, or adapted their national standards in

accordance with them. Many countries have introduced timetables for convergence or for adoption of the International Financial Reporting Standards in the near future. The growing convergence between the two main groups of standards that are used as a basis for the preparation and presentation of the financial statements, i.e. International Financial Reporting Standards and US Generally Accepted Accounting Principles, is also a fact. One of the main objectives of the processes of convergence is to improve these two types of standards so as to significantly reduce differences between them, which in turn to contribute to improving the comparability of financial statements of the companies worldwide and reducing the costs for their preparation.

Applying uniform high-quality global accounting standards would provide significant advantages and benefits both for companies compiling financial statements and users of information in them. From the perspective of compilers of financial statements it is important that the burden, difficulties and costs for preparing statements will be significantly reduced. This is of exceptional importance for companies that have subsidiaries in a large number of countries, play in different international capital markets and have to make substantial additional costs for the preparation and presentation of financial statements that conform to the requirements of different standards. The use of uniform standards would also ensure a uniform system for assessing the financial performance of these companies in the different countries. The uniform standards will also help to achieve greater consistence between financial statements intended for external users and information related to internal management processes in companies with transnational activities (including processes for assessing and analyzing the activities of their subsidiaries abroad).

From the perspective of users of financial statements the application of uniform accounting standards and the adoption of a single global „accounting language” will improve the comparability of financial information, which in turn will help to make informed investment and other economic decisions. Thus, a high level of transparency and comparability of the financial statements will be achieved and hence an effective functioning of the capital market throughout the world.

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