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PRINCIPLES OF ACCOUNTING AND FINANCIAL REPORTING: HISTORICAL GENESIS AND MODERN APPROACHES

У статті розглянуто історичну ґенезу розвитку та становлення принципів бухгалтерського обліку. Перелік принципів грає ключову роль у якості бухгалтерської та звітної інформації, їх дотримання робить порівнюваними фінансові звіти різних країн. Більшість сучасних принципів бухгалтерського обліку мають глибокі історичні корні та сформувалися під час зародження сучасної бухгалтерської науки в Епоху Відродження. Вивчення історії формування окремих принципів в окремі періоди історії дозволяє повноцінно усвідомити їх сучасну роль у формуванні облікової інформації. Наприклад, ряд вчених вважає що принцип оцінки за історичною собівартістю був одним із каталізаторів великої американської депресії 1929 року. Цей самий принцип оцінки був однією із причин кризи неплатежів, яка охопила молоду українську економіку у 90-х роках. Тому відмова від принципу оціни за історичною собівартістю в сучасних умовах є виваженим та свідомим кроком до підвищення якості даних бухгалтерського обліку і фінансової звітності.

Ключові слова: принципи бухгалтерського обліку, повне висвітлення, безперервність, періодичність, єдиний грошовий вимірник, принцип історичної собівартості.

Introduction. Uniformity and comprehensibility of financial reporting data is achieved primarily by applying uniform principles of preparation. They form the basis for the accounting methodology and will determine the company's accounting policy and the accounting estimates used. Accounting principles have been developing for centuries in parallel with the development of accounting science and practice. Therefore, today, accounting principles are identical in almost all countries of the world. Therefore, accounting information is universally understood, even if there are differences in the methodology for calculating reporting indicators. Changing the accounting principles is a major step that significantly changes the vector of accounting information. The development, evolution and changes in accounting principles have had a significant impact on the economic environment and the financial position of entities in different historical periods.

literature review. The issues of the content of accounting principles were studied by V.I. Zhdan, E.B. Haustova, I.V. Kolos, O.S. Bondarenko [1, p.24-27], A.V. Dmytrenko, O.V. Pustiak [2, p.53-56], R.L. Tseben, Y.I. Nikolyshyn [3, p.24-27], K. Bezverkhyi [5, p.76-92]. A comparative analysis of the accounting principles according to domestic and international standards was carried out in the works of N. Maliuga [5, p.112-127], N. Tsvetkova [6, p.14-20], T. Semkina, O. Kreschenko [7], N. Bilynska [8, p.186-188], O. Kharlamova [9, p.218-222].

Article purpose. The purpose of the article is to study the emergence and historical development of accounting principles, their role in improving the quality of accounting information and impact on the financial position of business entities in different historical periods.

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Presentation of the main research data.

In Ukraine, the principles of accounting and financial reporting are regulated by the Law "On Accounting and Financial Reporting in Ukraine" [10], which establishes the following list of them:

- Full disclosure - financial statements should contain all information about the actual and potential consequences of business transactions and events that could affect decisions based on them;

- autonomy - each enterprise is treated as a legal entity separate from its owners, and therefore the personal property and liabilities of the owners should not be reflected in the financial statements of the enterprise; ,

- consistency - constant (from year to year) application of the chosen accounting policy by the company. Accounting policies may be changed only in cases provided for by national accounting regulations (standards) and must be justified and disclosed in the financial statements;

- Going concern - an entity's assets and liabilities are measured on a going concern basis, which assumes that the entity will continue in operation;

- accrual and matching of income and expenses - to determine the financial result of the reporting period, it is necessary to compare the income of the reporting period with the expenses incurred to obtain this income. In this case, income and expenses are recognised in the accounting and financial statements when they are incurred, regardless of the date of receipt or payment of funds;

- Substance over form - transactions are accounted for in accordance with their substance, not just their legal form;

- single monetary measure - measurement and summarisation of all business transactions of an entity in its financial statements is carried out in a single monetary unit;

- Other principles defined by international standards or national GAAP or national public sector GAAP.

Principles have been excluded:

prudence - the use of valuation methods in accounting that should prevent underestimation of liabilities and expenses and overestimation of assets and income of the enterprise;

- historical (actual) cost, which prioritises the valuation of the company's assets based on the costs of their production and acquisition;

- periodicity - the ability to divide an entity's activities into certain periods of time for the purpose of preparing financial statements.

In order to draw objective conclusions as to whether the exclusion of the three principles listed above was justified, it is necessary to consider the content and historical genesis of such an important category as an accounting principle.

Undoubtedly, one of the first accounting principles was the use of a single monetary measure. At the present stage, it is a characteristic feature of financial statements and accounting in general. However, the importance of this feature lies in the fact that without the use of a single monetary measure, double-entry accounting would be impossible.

For the first time, monetary valuation was applied to inventory and correspondent accounts in ancient Greece. The emergence of money had a significant impact on the development of accounting. First, money appeared as an independent object of accounting, then as a means of calculation, and finally, as a measure of value, it began to measure the entire inventory [11, p. 37].

Since accounting, after the emergence of double entry, is a single complete and closed system, a single monetary measure is used. From that moment on, all economic phenomena are divided into two spheres - the real (material) and the financial (monetary). Reducing the number of objects and no less the number of currencies to a single measure would have led to much greater conventionality in economic information than before. This convention created the possibility of: a) designing a system of accounts; b) measuring and evaluating the entire set of values, rights and obligations that form the subject of accounting.

Thus, the use of a single monetary measure allows the balance sheet to balance the enterprise's resources and sources of their financing, which are diverse in nature and content. In the domestic literature of the XX century, there is practically no definition of balance sheet and financial statements without an indication that the generalisation of items is in monetary terms. Modern foreign authors also point to the importance of using a single monetary measure in accounting.

The next feature is the frequency of preparation, which means that financial statements are prepared at certain periods of time.

The principle of reporting at regular intervals is also not a modern invention. Even in ancient Greece, reports were submitted periodically and controlled, and at the beginning it was required that government officials prepare a parallel report on the primary documents and compare it with the submitted one. It is known that in 256 BC Zeno reformed the accounting system that had developed in private estates. When preparing reports, it was required to open the accounted amounts. All errors found during the subsequent control were noted in the margins of the papyrus. Reporting included information about the state of stocks and the income and expenses of the farm. The reporting forms were divided into monthly, annual, and three-yearly.

However, a clear periodicity of reporting was still the exception rather than the rule. It is known that at the end of the 14th century the Medici Bank did not prepare its balance sheet regularly, although the bank had a rule that all its branches had to prepare reports on the same date. Irregular reporting deadlines were more typical for that time. For example, in the Florentine Company of Alberti (1302-1329), financial statements were prepared irregularly, as their purpose was to calculate the profit or loss of a long-term business transaction. The time period between two financial statements in a given company ranged from one to five years. Venetian practice also did not know the regular timing of the balance sheet, which had the sole purpose of verifying the accounts. In some companies, an inventory was required before the financial report was prepared, as evidenced by fragments of the Alberti company's secret book. The same can be said about the Dantini company, where an annual inventory was drawn up and sent to the head office.

In his work "On Trade and the Perfect Merchant", Venedictus Cotruli recommended that a balance sheet be drawn up annually on the basis of entries in the general ledger. [12, c. 18]

The frequency with which financial statements are prepared by companies in Ukraine is currently set by law. The reporting period for financial statements is a calendar year. Interim financial statements are prepared based on the results of the first quarter, first half of the year, and nine months. In addition, in accordance with the company's accounting policy, financial statements may be prepared for other periods. The first reporting period of a newly established company may be less than 12 months but not more than 15 months. The reporting period of a liquidated company is the period from the beginning of the reporting year to the date of the decision to liquidate it.

The principle of periodicity has now been cancelled. But, based on other provisions of the law, it will still apply through the requirement to submit reports annually and quarterly, i.e. periodically.

In accordance with International Accounting Standards (IAS) and US GAAP, annual accounts are prepared for the financial year, which may not coincide with the calendar year. IFRS interim reporting is required if it is required by the laws of a particular country where IFRS are applicable.

Opinions on the frequency of financial reporting are divided. Some experts (especially practicing accountants) believe that the report should be prepared no more than once a year. This approach is dictated by the underestimation of the importance of balance sheet information for management, a certain formalistic approach. However, it is advisable to prepare interim reporting forms (Balance Sheet and Income Statement) much more frequently. This is due to the need for management to have timely and reliable information. In particular, the company's balance sheet should be prepared on a monthly basis to conduct an operational analysis of the financial position in order to respond to undesirable deviations. (Moreover, with modern accounting automation tools, frequent balance sheet preparation is not particularly difficult). It is also advisable to prepare a balance sheet at any other time when making management decisions regarding specific aspects of the company's financial and investment activities (attracting loans, making financial and capital investments, etc.).

The next characteristic - public nature - is inherent in financial statements, as their main purpose is to provide external users with information about the financial position, results of operations and cash flows.

The Law of Ukraine "On Accounting and Financial Reporting" defines the range of users of financial statements in Ukraine, which include bodies under whose management the company belongs, labour collectives, owners (founders) in accordance with the constituent documents, executive authorities and other users in accordance with the law. The financial statements of enterprises do not constitute commercial secrets, are not confidential information and do not belong to information with limited access, except in cases provided for by law. Financial statements are not subject to the prohibition on the dissemination of statistical information. Companies are obliged to provide a copy of their financial statements and consolidated financial statements upon request of legal entities and individuals in accordance with the procedure provided for by the Law of Ukraine "On Access to Public Information". Enterprises of public interest (except for large enterprises that are not issuers of securities), public joint stock companies, natural monopolies in the national market and enterprises engaged in the extraction of minerals of national importance are required to publish their annual financial statements and annual consolidated financial statements, together with the auditor's report, on their website (in full) and in other ways as provided by law, no later than 30 April of the year following the reporting period. Large enterprises that are not issuers of securities and medium-sized enterprises are required to publish their annual financial statements together with the auditor's report on their website (in full) no later than 1 June of the year following the reporting period. Other financial institutions that are microenterprises and small enterprises are required to publish their annual financial statements together with the auditor's report on their website (in full) no later than 1 June of the year following the reporting period. Companies are obliged to ensure that their financial statements and consolidated financial statements are available for review by legal entities and individuals at the location of the company.

The next feature and one of the most important requirements for financial statements is their reliability and credibility. The requirement for the correctness of reports has been imposed almost since their inception.

The principle of accounting reliability emerged only in the twentieth century. Before that, for many centuries, the economy developed without this principle. In accounting practice, there are cases when there is not a single account that has survived to the present day that does not have striking errors. This is due to both deliberate falsification, such as the massive concealment of loan interest, and the low cultural level of merchants. For example, in Venice, only a little more than half of the merchants in 960 knew how to sign. The ability to count was also not at a high level; they were content with an approximate account.

One of the most prominent Italian scientists of the twentieth century, Pietro d'Alvise (1934), should be considered the founder of modern accounting and financial reporting principles (which are set out, among other things, in the Ukrainian National Accounting Standards). He expressed his doctrine, which he called logismology, in eight general principles (Table 1) [13, p.337].

Pietro d'Alvise accounting principles

Table 1.

№	Principle	Content of the principle
1	Credibility	The registration of the facts of economic activity should be adequate to the facts themselves; "lack of reliability creates chaos". The control of reliability is ensured by an inventory, which cannot be considered without the owner (individual or legal entity).
2	Timeliness	"An accountant brings life out of the dead past," but this is necessary to help the administration make effective management decisions.
3	Relative completeness	The amount of information to be recorded depends on the accountant's goal. He or she must navigate between the Scylla of excess data and the Charybdis of information voids.
4	Documentation	Every fact of business life must be documented; without documents, there is no business process, no accounting. Failure to comply with this principle breaks down the information structure of the enterprise.
5	Chronological order	"Daughter of modernity"; the facts of business life should be recorded in a clear time sequence, and there should be a minimum time lag between the moment of occurrence of a fact and its registration.
6	Connectivity and coordination	Explains the economic structure of an enterprise, requiring consistency (collocation) of synthetic and analytical accounting data.
7	Specificity	It is necessary to distinguish between organisational and executive specificity. The former is expressed in the accounting system, the latter in the management structure of the enterprise; and the administration manages the latter through the former structure.
8	Homogeneity	Each account is allocated on the basis of a clearly defined qualitatively homogeneous feature: mixed accounts are prohibited.

International accounting standards are based on two key assumptions: 1) accrual basis - the effects of transactions and other events are recognised when they occur (rather than when cash or cash equivalents are received or paid) and are reflected in the books and records and in the financial statements of the period to which they relate; 2) going concern - an entity is generally regarded as a going concern, i.e., one that will continue in operation for the foreseeable future (the entity has neither the intention nor the need to liquidate or significantly reduce the scale of its activities) The compliance of information with qualitative characteristics makes information useful to users. There are four qualitative characteristics of information. Two of them (relevance and reliability) relate to the content of the financial statements, and the other two (comparability and understandability) relate to the presentation of the financial statements [14].

Despite the identity of the principles of accounting and financial reporting according to national and international standards, a number of researchers (Maliuga N.M. [5], Bilinska N.E. [8]) identify a fundamental difference that is associated with a difference in mentality.

N.E. Bilynska notes that Anglo-American accounting is characterised by a preference for professional judgement of the accountant over the instructions of accounting regulators, which is unacceptable for domestic practice. We are accustomed to performing clearly defined accounting actions in accordance with regulatory documents. Because of this, even such a tool as accounting policy, which can bring clear economic benefits to an enterprise, is still perceived as an unnecessary but necessary duty [8, p. 187].

The main change to the current accounting and reporting principles concerned valuation: the cost basis was abolished.

Valuation is one of the elements of the accounting method. It is the assignment of a numerical value to an indicator or property of objects, i.e., valuation is a way of expressing economic assets and processes in a generalised monetary measure [15, p.66-67].

The genesis of the formation of views on valuation in accounting is considered in detail by N.M. Maliuga [16]. According to her research, at the end of the nineteenth century, when new discussions on the issue of valuation in Italy erupted, Fabio Besta proclaimed valuation to be a decisive factor in accounting, its purpose and subordinated accounting to economic interpretation. He demanded that valuation be carried out at current prices [16, p. 23].

An important principle of the French school involves the valuation of assets at cost (the principle of permanence by E. Leote and A. Guilbeau). According to another representative of the French school, J. B. Dumarsche, only the valuation (cost) can be general, which is inherent in all objects and substances. Outside of valuation (value), there is no accounting. It required that inventories be valued at the most probable estimate of realisable value. This was achieved through a number of regulatory (contra and additional) accounts. This Dumarsche principle was widely used in trade.

The views on valuation of Jean Burnicien are interesting, as he believed that valuation can only be based on the price of things, which does not express their value, but only reflects the relationship between values at a certain moment. For practice, he recommended adopting cost-based valuation. From a purely theoretical point of view, accounting valuations could be of interest only if the facts of economic life were renewed indefinitely and always under the same conditions. Since this is not possible, accounting is a myth [16, p. 23-24].

For a long period of time, the only convincing conventional valuation for German authors was the one interpreted by Passchey Hesse (1594). This approach was supported by the authority of Leibniz, who developed the rules of expert valuation based on the sale market value.

V. Le Coutre, emphasising the importance of the valuation problem, wrote: "Without exaggerating anything, we can safely say that the literature on balance for the first 40-50 years described exclusively the issue of valuation, all other issues remained on the side". He called his views a total balance sheet and believed that there could not be a single valuation of all objects, and depending on the role of the object in the business and its value to the enterprise, the valuation could vary (for example, for fixed assets, the purchase price is proposed, for goods - current market prices, for finished goods - cost price; and expert assessments are possible if necessary).

At the end of the nineteenth century, G. Simon wanted to remove subjective valuation from the balance sheet (R. Reisch and I. Kreibig held the same views), he believed that only the person on whose behalf the balance sheet was drawn up had the right to value his property and liabilities.

The doctrine of the so-called Amsterdam school is in line with German ideas. Its head, Theodor Limpergh (1879-1961), proposed in the 20s and 30s of the twentieth century a theory according to which accounting should be carried out neither at cost nor at current prices. Reporting should reflect the values accounted for at depreciated cost. Only this, according to T. Limperg, will allow enterprises to maintain their vital activity [16, p.25-27].

In England, before the emergence of joint-stock companies (mid-nineteenth century), according to the research of accounting historians (A.K. Littleton, de R. Rouwer, V.S. Yamay), the principle of inventory valuation (revaluation of values) prevailed. Its most complete theoretical justification was given in 1883 by Ernst Cooper, who understood profit as an increase in an asset after its value has received a fair and indisputably legitimate assessment. With the spread of joint-stock companies, owners preferred the highest amount of profit and, accordingly, the highest amount of dividends. However, this approach undermined the financial stability of the company and affected the interests of creditors.

Conclusions and prospects. Thus, two main approaches to the valuation of balance sheet assets have historically developed and become the most widespread in accounting science: The "historical" approach, i.e. valuation at cost, and the "futuristic" approach, which involves valuation at current prices. The "futuristic" approach can be implemented in two ways: by valuing assets at current market prices and at replacement cost (when the amount of costs that would be required to acquire or construct such an asset at the present time is determined).

Some scholars believe that the predominance of the cost principle was the main reason for non-payments and the protracted economic crisis of the 1990s. At the same time, many well-known American accountants believed that cost accounting led to the Great Depression of 1929. The World Encyclopaedia, published in Budapest in 1928, indicates that many countries after the First World War, in order to avoid the negative impact of cost valuation, required enterprises to draw up a "golden balance sheet", where all values were valued in gold equivalent [17, p.26].

It is impossible to completely reject the cost valuation in accounting, and therefore most scholars agree with the principle of conservatism, which implies using the lowest valuation of assets.

Three arguments are put forward in favour of conservatism (prudence):

The essence of the first is that the pessimism of accountants neutralises the over-optimism of managers and owners. Entrepreneurs are optimistic about their businesses. Under pressure from creditors and other users of financial statements, accountants since the nineteenth century have constantly prevented this optimism from being reflected in their reports.

The second argument is that overestimation of profits and property valuations is more dangerous for the business of its owners than underestimation. In other words, the consequences associated with a loss and bankruptcy are much more serious than the consequences of a loss of profit, and therefore, profits and losses cannot be assessed by the same rules if their consequences are so different.

The third argument in favour of conservatism is based on the fact that the accountant has more information available to him/her than investors and creditors; in addition, the accountant faces two types of risk when conducting an audit. On the one hand, the data included in the report may turn out to be incorrect in the future, and on the other hand, the report may not include information that may turn out to be correct. Conservatism here means that the sanctions for errors in the financial statements should be more serious than for incomplete disclosure.

The two cancelled principles (prudence and historical (actual) cost) are interrelated. Prudence involves the use of valuation methods in accounting that should prevent the underestimation of liabilities and overestimation of assets. Often, cost is lower than current market valuation. The results of the study show that opinions on valuation approaches differ dramatically, and both approaches have their own disadvantages and advantages. However, the analysis of specific historical economic situations (the American Great Depression in 1929, the domestic default crisis in the early 1990s) shows that in times of economic crisis, which is usually accompanied by inflationary processes, market value is more appropriate. Given that our country is currently facing similar challenges, a change in the vector of domestic accounting legislation towards the use of current market valuation in the preparation of financial statements can be considered timely and reasonable.

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