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Petro Khomyn

Doctor of Economics, Professor, Department of Accounting and Auditing
Ternopil National Technical University

Ternopil, Ukraine

E-mail: p.khomyn@gmail.com

ORCID: 0000-0003-3964-6557

SOFISTICS OF THE CONCEPT OF "GLOBALISM" IN ACCOUNTING THEORY

Abstract

Introduction. *The relevance of the article is due to the fact that in recent years in Ukraine the theory of accounting, which should be the basis for the formation of its prudent system, is increasingly being replaced by sophistication, which is getting in the way. Thus, proposals aimed at overcoming this negative have some scientific and practical significance.*

Methods. *The research was carried out using abstract and logical analysis of texts of monographs published in recent years, which replicate false, in the author's view, interpretation of the purpose and accounting methods.*

Results. *Holding on to the pseudo-thesis about the possibility of forecasting and planning in accounting, the current " theorists " resort to the utopia of reflection in the so-called strategic accounting of future events, ignoring the simple truth: as one cannot claim the prophecies of history, the accounting will never be strategic. Is it futurological?*

The same is the idea of introducing intellectual capital into account, or, in addition to visible, invisible capital, which is considered to be the knowledge of enterprise staff. Ignoring the fact that there is still no credible measure that can quantify knowledge since the number of years of study is not appropriate.

Discussion. *Juggling without hesitation, both titles and imaginary objects of accounting, can only briefly silence the minds of those who judge the soundness of research not by their content, but by the amount of paper spent on their publication, or the size of the list of allegedly cited works other scientists. So we have a chase for the number of pages of text that contains nothing specific and original except for spelling and stylistic errors. However, the critical perceptions expressed in the article by some publications by domestic authors do not deny that further studies of the outlined issues may be promising.*

Keywords: *accounting, information, accounting process, sophism, theory.*

Introduction.

The relevance of the article is due to the fact that in recent years in Ukraine, the theory of accounting, which should be the basis for the formation of its prudent system, is increasingly being replaced by the sophistication that is being hampered. Because of the greater problem than the impact of globalization of the economy, which is treated as a disaster for the development of the accounting system in Ukraine G. Kireytshev, V. Litvinenko, N. Mavrina [5], in our opinion, should be considered an effort, in the words of E. E. Daily, some "silicone gnostics of today attribute information and its processor – a computer – more mystical power than any primitive shaman has ever dared to ascribe to his beloved mascot" [4, p. 50]. And for this reason, they are trying to turn the accounting technique into a "globalism" model of one famous clairvoyant, thereby reducing domestic accounting theory to the margins of the world, as more and more scientists are exposed to such shamans.

Purpose.

Therefore, the purpose of the study is to determine the systematic understanding of the processes occurring in domestic accounting theory, since proposals aimed at overcoming this negative impact are of some scientific and practical importance.

The objectives of the article determine the objective assessment of the most common in the domestic theory of accounting sophistry on the background of recognized interpretations of its essence by the famous theorists of the past and substantiation of their author's understanding of accounting issues and attracting the attention of scientists to the real problems of accounting.

The publications in Ukrainian journals, monographs of some domestic authors, that uncritically approach borrowings, albeit shrewd, but foreign to accounting terminology, were materials of the study. Considering that this is irreparably detrimental to accounting theory, it first and foremost disturbs those who take the first steps on the thorny path of scientific inquiry, as well as the work of renowned theorists who address the outlined problem.

Research methodology.

The research was carried out using abstract-logical analysis of texts of monographs published in recent years, which replicate false, in the author's view, interpretation of the essence of the purpose and methods of accounting, which ignore formulated by the classic of his theory J.-F. Cher the Limit of this Subject [13, p. 206-223]. Formalization, logical generalization and graphic representation of illustrations were used to visualize the author's deductive conclusions.

Analysis of recent research and publications.

Currently, instead of solving those scraps that have inherited or emerged in accounting, many scholars are scattering their efforts at utopia, predetermined or ignorant of terminology, precisely with Voltaire's remark that the major European languages can be learned in six years there is not enough life to study the native: an example is the recent transfusion of synonyms of "costs-expenses" with the empty one, which complains about the absence of another in the Ukrainian language – "costs". After all, every effort to bring such pseudoscientific searches to the level of accounting techniques using accounts and their correspondence proved unsuccessful. Despite the fact that the amateur, who was a bit of a semi-manager, so accounting for her was terra incognita, but saddled with this sophism, she got a pass in the titled accounting "theorists", pages and maids of honour were not lacking.

Publications with pseudo tests about the possibility of forming a so-called system are overflowing with the same nonsense of management accounting. In this regard V. Lastovetskyi noted: "Even the parents of management accounting – the Americans did not dare in due time to give such broad powers and characteristics of management accounting as an integrated information system, which contains the forecasting and cost planning, cost accounting, and cost calculation, analysis of formation cost and preparation of management decisions related to the current activity and future development of the enterprise and changed its name from 2000 to "cost management" [7, p. 14-15].

These are, with the permission to say, "scientific considerations", on the pretext of receiving original information "on individual manager requests", forgetting the validity of the remark: "Accounting is a "black box" for the management system, that its employees are unfamiliar with or little knowledge of the accounting process and the formation of information resources. This makes the accounting system closed to the observer from the management system. The task of the modern stage of economic development is to improve the skills of the management apparatus and mastering knowledge in accounting" [10, p. 88-89; 11, p. 132].

However, rather than taking into account the experience of developed countries, which indicates that "business accounting is given special attention and its data is used knowingly for management decisions" [11, p. 132], to seek at least some training for such managers in this regard, all comes down to false narratives. Like, "how" can be done with routine methods of displaying standard objects in standard documents and obtaining standard facts in "accounting"... to answer, how does the temperature affect the

consumption of ice cream, beer, soft drinks?, how much-baked goods do you consume on weekends or holidays?" etc. [10, p. 88-89], attesting to the amateurishly misplaced notion of accounting information. We must admit that every practicing accountant will answer the following questions with one phrase: "For sales invoices for these products, verified by the dates specified in them with air temperature and holidays marked in red".

And even if someone who disobeyed the narrative allegedly: The term "accounting", as a relic of the past, must be rejected completely, say goodbye to it ... to overcome the stereotypes of thinking of the past" [10, p. 89]. There is no other way than to refer to these primary accounting documents. Probably that is why none of the pagans and maidens in this case also gave the answer as if they can manage without them, satisfying "individual requests of the manager".

Results.

Nowadays, accounting theory has become fashionable for tackling global problems that the famous clairvoyant P. Globa would hardly dare to include in his repertoire. For example, some authors intend to transform accounting theory into metatheory, apparently trying to be on par with Aristotle's "Metaphysics", placing it "in the interval between ideas and sensual things, as something third – apart from ideas and local things, but being human and the horse also, apart from those in itself and single creatures" [1, p. 182]. Quite right with the remark: "The approach of the mind (of a person) to a particular thing, removing a cast from it (a concept) is not a simple ... act, but a complex, bifurcated, zigzag, which includes the possibility of departing from life; moreover, the possibility of transforming (and yet invisible, unconsciously transformed man) an abstract concept into an idea, a fantasy" [1, p. 14].

To portray this fantasy as an unprecedented contribution to accounting theory, it is deeply thoughtful for others to cast aside "A Treatise on Accounts and Records" as if it described only accounting practices and no accounting theory [10, 172]. Like, know ours! Thus, they appear to argue, on the basis of a meticulously accurate translation of the name of the immortal work of Luke Pacioli, that the word treatise in this title is inappropriate, thinking that literalism would exacerbate this unprecedented contribution.

But the fact is that the knowledge of mixing Ukrainian and Russian languages is not enough for this, even in the presence of a Latin dictionary. Therefore, if the mentioned maxim of Voltaire is not enough, one can read at least the preface to the reprint of this work, edited by M. Kuter [9], so as not to once again fall into the trap of the ridiculous, stumbling upon the great one.

It would be better to delve deeper into its content, as with accounting theory in general, then it might be possible to return to its practice the priceless assets of the past, hurriedly thrown from it, for example, by the balance sheet, or by the reversed entries that current "theorists" or have not heard or had any idea what it is. And this is "one" that has at times weakened the controlling function of accounting by broadening the scope for fraud.

True, there are now many such "scholars" who generally consider this feature intrinsic to him. But they have not yet managed to bring accounting uncontrollability out of the list of criminal offenses, so we hope that in their next "research", as it is assumed by such "scientists", they will try to deepen them in this direction as well.

Do they seek to replace the current reflection of economic life with strategic metrics, trying to convince them that it will finally be a landmark theoretical discovery, modestly silent, that they have recently attributed it to the aforementioned "management" accounting, which is something that they do not want.

But clinging to the pseudo-judgment of the possibility of predicting and planning the current "theorists" with leftist persistence has generated a lot of noise in a vacant place, much like the attempt of the "left" Bolsheviks to spread the world revolution across the globe. As usual, things were not small, but not quite so decided that the reason for the failure with the introduction of "management" accounting in the name and gully – quickly replaced it with a strategic one. And with the same mystique: the Bolsheviks argued that the grave of capitalism would become the proletariat, and the current left in their jargon

preferred the definition of "posthumous accounting" by L. Bernstein [2]. They even proudly accuse the accountants of being locked in their shell and fail to see the radical utopias of the present "geniuses" that drag them into the future, apparently unaware of the Jan-Mateyk allegory depicting: arrogance is a hindrance to human genealogy. This is why, not only can they not propose a strategic accounting for any method, but even formulate, following Sir W. Petty's guidance, a "number, weight, measure" that could be quantified instead of "to use only words in the comparative and the highest degree and to resort to scholastic reasoning as arguments" supposedly the name ... "accounting" emphasizes that the accounting process is related to bookkeeping".

Adding "terms" like "Using the name "accounting" for science ... adversely affects its further development because of the amorphousness and incomprehensibility of such a phrase for uninitiated people". That is, if "science of economic facts and their assessment, measurement, grouping (ie, the same accounting procedures – P. Kh.) renamed "science of information", adding to this change the title of accounting specialist to "manager on information systems" [10, p. 68], then everything will become crystal clear – as the so-called "isolating languages", for example, Chinese.

But it seems that the definition of "amorphous", given its semantic interpretation, has played a wicked joke here at the subconscious level, since its inappropriateness in the quoted text proves once again: accounting for them is a Chinese letter! Therefore, it would be good for such a "childhood sickness of livability" if the current left, unlike the former ones, were a bit right, that is, they were right, not wandering in a forest of three trees without being guided how to choose a direction between forecasting, accounting, and analysis to make their conglomerate strategic. Forgetting that Edward Chow, when he first introduced the definition of strategic management, was obviously guided by the simple truth: as one cannot claim the prophecies of history, the accounting will never be strategic. Is it futurological? After all, what for? Because the name of the profession is easy to adjust to "information systems futurist".

Or carry with a written bag, in which the idea of introducing into the subject of accounting of intellectual capital. Despite the fact that J. Dunnig, who justified in the 80's of the twentieth century the so-called eclectic paradigm, pointing to capital visible, that is, physical, and invisible, that is, knowledge-capital. Therefore, in order to cool their compulsive passion, one can try to test its reality on the example of the balances of those enterprises where equity has long been a negative value (Table 1).

Table 1. Balance Sheet (Financial Statement) f. No. 1 PJSC " * "**

(thousand UAH)

Asset	Code	At the end of the reporting period	Passive	Code	At the end of the reporting period
Non-current assets	1095	51955	Capital	1400	- 67318
Current assets	1195	4397	Commitment	1500-1695	123670
Balance	1300	56352	Balance	1900	56352
Knowledge-capital	???	50000	Intellectual capital	???	50000
Balance	1300	106352	Balance	1900	106352

Source: Based on Balance Sheet (Statement of Financial Position) f. # 1 of the company, whose address information is not ethical.

In particular, by entering into the balance sheet asset, say, a total of UAH 50 million knowledge-capital, we get a real bankrupt with 123670 thousand UAH obligations. It is interesting how in this case the adepts of the idea of introducing as a subject of accounting intellectual capital would be advised to cover the claims of counterparties of such an enterprise: serfdom was abolished in the nineteenth century. Formally, the balance will come out with a "black hole" in the amount of UAH 123670 thousand debts, which under current law will have to repay the assets of the enterprise, and therefore, apparently, knowledge-capital, the bearers of which are its employees. Here again, the moratorium, as it is currently accepted on the land, is unlikely to succeed. The main thing is that there is still no credible measure that can quantify knowledge, because, as we know, they are not identical to the number of years of study, as the adepts of this idea try to prove.

However, such absurdities do not prevent the urged desire to always keep authors in mind for fresh topics that have become a revelation, thus turning compiled material into "nothing about everything". Without being shy about promoting such "fine philosophy in the deep places" (V. Mayakovsky), glorious reports about virtual water with duplicate compiled something that is several times larger than the previously presented ones, ignoring the rules of conferences and ignoring the rules of conferences and direction of their problems. As a result, the materials published as a result of their conduct are more like "collecting saltine" than scientific considerations on the outlined major issue.

And propos, once the matter of virtual water has come, then such "theorists" – admirers of "strategic" confusion "nothing about everything" can be offered a problem that will soon become global and can turn into reality the words of an English philosopher T. Hobbs "The war of all against all" ... for freshwater. Because the problem of freshwater unexpectedly arose where it was not expected.

For example, according to S. Allen, nearly 1 ton of water is consumed for the production of 1 ton of iron, 32 tonnes of aluminum, and a larger quantity of 300-500 tonnes of water is required for 1 ton of dry matter. Therefore, the threat to humanity in this area is not so much industrial production as the uncontrolled use of freshwater resources.

Of course, one should not neglect the fact that there are Everest and Mont Blanc heaps growing on the globe, waste heaps, garbage dumps containing almost all elements of the Mendeleev table, as well as toxic and radioactive substances already as a result of catalyzing their own endogenous chemical processes, but instead of processing, clutter the environment. Therefore, according to scientists, while maintaining the current trends in world industrial production and other sectors of the economy until 2100, atmospheric air and clean water may disappear altogether.

In particular, this should be borne in mind by such "globalist theorists" of various styles who in every way exploit part of the translated title of E. E. Daly's book, omitting its beginning "Out of growth. Economic Theory of Sustainable Development". At the same time, distorting the meaning of the last phrase, because at least you have to think about the contradiction of the words "growth" and "sustainable".

Moreover, apparently, by habit, a further inscription on the front page, there was not enough reading. If you could use the book *Beyond Growth. The Economics of Sustainable Development* (1997), although translated, would know that the definition of sustainable development is literally "sustainable development", it means adapting "to a model of growth without growth". According to its author, economic growth is only permissible if it is "based on quality improvement, which squeezes more wealth out of the same flow of resources" [4, p. 253,266].

So it is no wonder that the relatively small is large, so every home tries to install water meters, although one resident usually needs 20-50 liters of water per day, while the average consumption of each food is up to 3000 Kcal costs 3.5 tons of water consumption [3, p. 35-39], but does not appear in the accounting.

But every kilogram of nails is strictly controlled by the entire chain, described globally by K. Marx as a cycle of capital in science, called Montcretian political economy, and in detail: in the instructions for accounting for manufactured goods – at metallurgical enterprises; goods – in the trading network; production and material costs – in each economic unit.

But "there is no need for complicated calculations to say in advance what kind of environmental disaster Ukraine will expect if it tries to increase production with existing specific consumption indicators of natural resources (GDP energy intensity is more than 10 times higher than in France, Germany, Denmark; the material content of the national product is 3 times higher than the world level, and the water content is 5-10 times)... while it is not the quantitative growth of individual indicators, but the qualitative improvement of their internal to the city" [8, p. 64].

So perhaps Polish economist G. Kolodko is right when he says without euphemisms that "... ignorant people interpret the term "political economy" as politicization, and even ideologization of economic science", citing the *Journal of The Political Economy of the University of Chicago*, which has

been steadily coming out for decades [6, p. 105]. Indeed, even the problem of freshwater without exaggeration can be the subject of big politics. This is what the so-called Kyoto Protocol, in which developed countries are trying to regulate harmful emissions into the atmosphere. Water, in importance, is equivalent to air. That is, it is not just an economic resource but a political economy.

Actually, purely accounting elementary problems are not solved because of the irresistible tendency to mask their scholasticism with the helplessness of offering something worthwhile. For example, how much paper is written on the topic of tax integration, etc. financial accounting, however, it is impossible to see any rational grain in such epistolary messages.

Yes, from the big to the ridiculous, it's one step, so the la la Wanga laurels, or at least P. Globes, twist someone in the nose like a horseradish, forcing them to think of something to pay attention to. However, it is not possible to look behind the "impenetrable veil of the future" (S. Bulgakov), so it is better to try to keep a record of the strategic stocks that are under our feet in order to leave the descendants of an unplugged planet, and at least a fraction of natural resources. That is why accounting "global theorists" should at least be mindful of the damage to the deforested green spaces to have enough paper to duplicate their unprecedented "scientific advancements", which are suitable as food for mice.

Conclusions and discussion.

It seems that some scientists, fascinated by the incomprehensibility of interpreting this sacramental Aristotle's "third", are seeking to find it, as once tried to find phlogiston. And there are just enough examples – from tripling the terms "cost-expense-cost" – to changing the accounting name to "managerial-controlling-strategic". Moreover, all of them, as a selection, are poorly acquainted with the methodology of accounting procedures; in order to adapt at least something in these slopes to practice, so immediately take up their methodology, similar to that of I. Newton, without observing the fall of objects on the ground, comprehend the law of gravity.

But this is obviously incomprehensible of for them, which is why they end their "scholarly reflections" with nothing, in full accordance with Yakov Sokolov's sarcastic remarks: "Fundamental books were published from time to time, in which" nothing "was solemnly taught, which was presented for something ... Which has stalled our science" [12, p. 8]. Because juggling, without hesitation, both titles and imaginary objects of accounting can only briefly silence the minds of those unstable pagans and maidens who judge the soundness of research not on their content but on the amount of paper spent on their publication, or the size of the list of allegedly cited works of other scholars.

So we have a chase for pages of text that has nothing specific and original, except for spelling and stylistic errors, but are full of the names of authors who have nothing to do with any problem, which in vain tries to at least legibly formulate another compiler, attracting "ears", in his view, is convincing evidence of its urgent scientific importance. What is the most noticeable in the introduction of such publications? A dozen and a half names are appeared often with the misrepresentation of the gender of those articles. We must admit that sometimes neither in a dream nor in the spirit, it does not know that they have ever written something like that, and do not always use the word "accounting".

However, the author does not claim the alternative of his reasoning, knowing that the applicable conclusion of such scientist as Y. Sokolov on the "fantasies of an aging economist" [12, p. 60], made by him in connection with one of Zombart's statements. Therefore, further studies of the outlined issues appear promising.

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