



БУХГАЛТЕР: ПРОФЕСІЙНЕ НАВЧАННЯ ТА СЕРТИФІКАЦІЯ

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SIGNIFICANT CHANGES IN ACCOUNTING PROFESSION

A new report by the International Federation of Accountants (IFAC) establishes for the first time a link between the importance of accounting to regional and global economies. “The Accountancy Profession – A Global Value Add” – is the second report based on research by the Centre for Economics and Business Research (CEBR). The report examines the accountancy profession’s link to national economic growth and improved living standards. It estimates that the global profession contributes USD \$575 billion annually to the global economy, and shows the opportunity to further strengthen the profession as a unified voice. Importantly, the report reveals the correlation between the share of accountants in total employment, and both GDP per capita improvement and improved human development outcomes. This report establishes the importance of accounting's mission to help strengthen accountancy capacity in developing countries, where accountants have a significant role to play in strengthening the institutions and architecture that will improve people's lives.

Accountants play an important public interest role, working throughout society to strengthen organizations and enhance economies. There is a strong link between a robust profession, economic prosperity and improved living standards – including better life expectancy, more years of schooling, and higher income. This substantial global economic contribution – defined as gross value added (GVA) – of accountants is comparable to the contributions from some mid-sized developed economies. This contribution is critically important to governments, policy-makers, businesses, and the public, with whom the profession works to promote economic growth and prosperity. Beyond this direct contribution, accountants play an important role throughout global society enabling production and growth across economic sectors.

The profession makes the largest economic contributions in developed economies – particularly in Europe and North America. Other regions of the world present an opportunity to contribute more to the global economy. IFAC and its member organizations are actively engaged in building capacity and developing the profession in those regions.

The accounting profession will face significant changes in the next three decades:

1. Sophisticated and smart technologies – accountants will use increasingly sophisticated and smart technologies to enhance their traditional ways of working, and these technologies might even replace the traditional approach: smart software systems; cloud computing; use of social media via smart technology overseas outsourcing; “big data”.

2. Globalization of the accounting profession – globalization encourages: the free flow of money from one capital market to another; enhanced overseas outsourcing activities; transfer of technical and professional skills.

3. Outsourcing services – accounting firms in the US, EU, and Australia are outsourcing services to India and China for the purpose of cost minimization, which will create a shift in employment within the accounting industry in the West.



4. New forms of regulation – the associated disclosure rules, will have the greatest impact on the profession for years to come, for example: increased regulation is imminent because of massive tax avoidance; transfer pricing; money laundering as exposed via the panama papers.

Future accountants will increasingly need education in digital technology (including cloud computing and use of big data) globalization (outsourcing of accounting services), evolving regulations (tax regulation, new forms of corporate reporting, integrated reporting regulation, and so on).

Big accounting firms (KPMG, for example) are conducting surveys on: cloud computing, big data, technological change, new forms of fraud and corruption, corporate sustainability.

Accountants should be prepared for potential client questions about considering cryptocurrency. If companies simply understood how to process and report cryptocurrency, they will receive a huge advantage in future work with clients, who believe in the potential of cryptocurrencies.

Future research should drive industry collaborations and collaborations between interdisciplinary academic researchers in order to reveal strategic responses to and pro-active strategies on changes in: digital technology, the continued globalization of standards, new forms of regulation and associated stakeholder expectations, cryptocurrency.

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НОРМАТИВНО-ПРАВОВІ ОСНОВИ ОРГАНІЗАЦІЇ ОБЛІКУ НА ПІДПРИЄМСТВІ: НАПРЯМИ ТА ПЕРСПЕКТИВИ

Бухгалтерський облік є найбільш регламентованим видом управлінської діяльності. Закони, укази, накази, розпорядження, положення, порядки, інструкції, методичні вказівки встановлюють правила ведення бухгалтерського обліку та обов'язкові до виконання. Ця консервативність дещо звужує рамки прояву індивідуальності, творчості, проте організовує систему бухгалтерського обліку й облік загалом, дозволяє їй за єдиними правилами виконувати основні функції – інформаційне забезпечення системи управління, контролю за