

ISSN 2518-1467 (Online),
ISSN 1991-3494 (Print)

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

Х А Б А Р Ш Ы С Ы

ВЕСТНИК

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН

THE BULLETIN

THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

PUBLISHED SINCE 1944

4

JULY – AUGUST 2021

ALMATY, NAS RK

NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы «ҚР ҰҒА Хабаршысы» ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources CitationIndex, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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«Қазақстан Республикасы Ұлттық ғылым академиясының Хабаршысы».

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print).

Меншіктенуші: «Қазақстан Республикасының Ұлттық ғылым академиясы» РҚБ (Алматы қ.). Қазақстан Республикасының Ақпарат және коммуникациялар министрлігінің Ақпарат комитетінде 12.02.2018 ж. берілген № 16895-Ж мерзімдік басылманың тіркеуіне қойылу туралы куәлік.

Тақырыптық бағыты: *әлеуметтік ғылымдар саласындағы зерттеулерге арналған.*

Мерзімділігі: жылына 6 рет.

Тиражы: 300 дана.

Редакцияның мекен-жайы: 050010, Алматы қ., Шевченко көш., 28, 219 бөл., тел.: 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

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Типографияның мекен-жайы: «Аруна» ЖК, Алматы қ., Мұратбаев көш., 75.

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«Вестник Национальной академии наук Республики Казахстан».

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print).

Собственник: РОО «Национальная академия наук Республики Казахстан» (г. Алматы). Свидетельство о постановке на учет периодического печатного издания в Комитете информации Министерства информации и коммуникаций и Республики Казахстан № 16895-Ж, выданное 12.02.2018 г.

Тематическая направленность: *посвящен исследованиям в области социальных наук.*

Периодичность: 6 раз в год.

Тираж: 300 экземпляров.

Адрес редакции: 050010, г. Алматы, ул. Шевченко, 28, ком. 219, тел. 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

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Адрес типографии: ИП «Аруна», г. Алматы, ул. Муратбаева, 75.

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Bulletin of the National Academy of Sciences of the Republic of Kazakhstan.

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print).

Owner: RPA «National Academy of Sciences of the Republic of Kazakhstan» (Almaty). The certificate of registration of a periodical printed publication in the Committee of information of the Ministry of Information and Communications of the Republic of Kazakhstan No. 16895-Ж, issued on 12.02.2018.

Thematic focus: *it is dedicated to research in the field of social sciences.*

Periodicity: 6 times a year.

Circulation: 300 copies.

Editorial address: 28, Shevchenko str., of. 220, Almaty, 050010, tel. 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

© National Academy of Sciences of the Republic of Kazakhstan, 2021

Address of printing house: ST «Aruna», 75, Muratbayev str, Almaty.

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**PRECONDITIONS FOR HARMONIZATION OF ACCOUNTING SYSTEMS
OF RUSSIA AND CHINA**

Abstract: subject. This work provides a detailed review of the basic prerequisites and difficulties in the convergence of the Russian and Chinese accounting systems on the basis of IFRS. Purpose. The purpose of this article is to substantiate the possibility of convergence of the Russian and Chinese national accounting systems, both from theoretical and practical points of view. Methodology. The systematization of information about the analyzed objects was carried out by comparing the peculiarities of economical and historical development of Russia and China, and the characteristics of national ethics in the above-mentioned countries. Additional data were collected by analyzing the solutions for the financial statements at Russian-Chinese joint ventures, as well as by referring to the works of Russian and Chinese leading economists. Results. The author suggests a “club convergence” as a path to harmonize the accounting systems of the two countries since this way takes into consideration the historical and cultural background of the national accounting systems of Russia and China. Conclusions. The research has revealed that there exist a number of basic prerequisites for developing the regional convergence concept within the Russian and Chinese accounting systems. Such harmonization of national accounting systems will contribute to the developing of the methodological apparatus for comparing the main elements of accounting at joint Russian-Chinese enterprises, as well as to the successful implementation of joint investment projects in the energy sector, military-industrial complex, and the construction of large-scale infrastructure facilities, thus generally strengthening the trade cooperation between the two countries. The conclusions and recommendations made by the author are used in training programs of the Russian-Chinese export center.

Key words: accounting, accounting system, financial statements, harmonization, Russia, China, IFRS

Introduction. Along with the recent strengthening of bilateral economic cooperation between Russia and China, as well as enhancing multilateral relationships within the WTO, BRICS, SCO, and other organizations, the convergence of the national accounting systems of Russia and China has become a topical matter.

Despite the efforts of the two countries in the reformation of their accounting systems in accordance with IFRS, this process has become fairly protracted. Thus there exists an urgent need to harmonize accounting systems based on regional characteristics of a historical, national-ethical, and other nature. Currently, these aspects remain a poorly studied area.

The historical development of the Russian and Chinese accounting systems was partially reviewed by S.N. Polenova [8,9]. Certain features of the Chinese and Russian accounting reform were mentioned in the works of L.A. Tchaikovskaya [12].

The peculiarities of the foundation and development of the Chinese national accounting system are presented in greater detail in the works of foreign authors [2]. However, comprehensive studies, that would consider the base of convergence of Chinese and Russian accounting systems, are hardly presented in modern academic research.

The major difficulties in a convergence of accounting systems (based on IFRS).

Bringing national accounting systems in accordance with IFRS proved to be the most important convergent process in the accounting field. It was intended to solve the following key tasks:

- supranational regulation of various accounting systems;
- a convergence of dissimilar national accounting systems;
- standardization of the financial statements presentations in heterogeneous political, cultural,

and economic environments [14].

However, the national accounting systems reform has faced a number of problems. According to IFRS principles, the transition is realized on a voluntary basis; however, in actual practice, it is carried out to a different degree in various countries. Thus complicating the implementation of the above-mentioned tasks.

The mechanisms and scenarios for reforming national systems under IFRS also vary from country to country. Some of them allow the direct introduction of the IFRS's provisions at the territory of their state while some issue special normative acts that only introduce certain regulations.

Various ways of implementation are distinguished according to these mechanisms, the main way being the adaptation of IFRS provisions in accordance with local economic realities and the processing of the original IFRS texts, i.e. development of the national standards on their basis that are close to IFRS, but not rigorously identical to it.

These processes are significantly affected by:

- distinctive features of the historical and political development of the state,
- the established legal model,
- the main sources of financing business entities,
- features of national culture and mentality,
- the influence of "Mugo" ("母国" - the parent country) [6] and other factors.

As a result, regional versions of IFRS are gaining ground, and more and more often the reforming is conducted according to the principle of regional convergence of accounting systems.

The development of accounting systems in Russia and China retains traditional features to the present time that continues to have a significant impact on the reform processes based on IFRS.

The features of the historical development of national accounting systems in Russia and China.

Due to the earlier formation of the state, the history of Chinese accounting has begun much earlier than in Russia.

The features of early bookkeeping in China are mainly related to Confucian ethical norms and are manifested in [1]:

- collective responsibility;
- loyalty to the employer (including the sovereign);
- the son's veneration of the emperor;
- traditional habitudes of kindness in accounting matters;
- understanding accounting as a way to regulate trade and borrowing.

The main features of the first accounting relations in Russia were:

- combining of personal and collective responsibility;
- special attitude to the control of state property;
- loyalty to the sovereign;
- adoration of subordinates to the authorities.

The further development and formation of the Russian accounting system are largely related to external influence (Tatar-Mongol's innovations, Peter I era's borrowings and others), are also exposed to the impact created by political transformations in the state.

The Chinese accounting system is characterized by a phased process due to the transformation of commodity-economic relations within the state and the development of its own accounting system. However, the last phase (that begins with the fall of the dynastic regime) is also associated with borrowings, mainly from European practices.

By the end of the XX century, both countries have embarked upon a new course of market development and have begun an active interaction with international accounting experience. The beginning of the reformation in China was marked by the reforms of Deng Xiaoping, based on socialism as an economic system. The beginning of the reform in Russia was related to the USSR disintegration and the failure of the socialist economy foundations.

Despite the fact that the modern system of national standards in PRC is similar in many aspects to IFRS, the process of transition to international standards has been in retard, just as it happened in Russia. In China, there also exists an increasing trend towards convergence based on regional standards, and the country is also actively taking the initiative to create the Asian Accounting and Financial Reporting Standards.

Taking into consideration the similar features of the historical development of the two systems mentioned above, the strengthening of economical and political cooperation in recent years, and also in the context of the growing role of China in the global economy, the suggested possible course for the development of Russian accounting system is the combination of the IFRS-based reform and national standard-based convergence with China.

The influence of the philosophical and ethical factors on the formation of Chinese accounting thinking features and accounting practices, and its importance for convergence with the Russian accounting system

Basically, until the end of the XIX century the Chinese accounting system developed according to the Kant's principle of the "thing in itself", i. e. there was hardly any contact with economic systems and

accounting practices outside China. Therefore, religious and ethical teachings, widespread in the country, were of great importance for the accounting system formation.

Confucian ethics offers the concept of the following the “middle path” (中庸之道) [3], which guarantees protection from the risks and instability. Thus it is evident, that Confucius, who himself worked as an accountant in a warehouse, proposed the accounting practices based on customs and traditions.

The philosophical concept of Yin and Yang consolidated a clear separation of liabilities and profits in the accounting field, as well as the provision that cash inflows should be equal to cash outflows. **Materials and methods.**

The legists’ doctrine, that substantiated the necessity for law-based management [15], has been of no less important for the development of accounting in China. The yards were united as five-yards and ten-yards entities and were bound by mutual responsibility. The legists’ doctrine was of significant influence for the strengthening of centralized power and has an impact on the practical state administration and lawmaking in the PRC until the present.

The national-ethical teachings mentioned above, as well as historical features, can be considered as one of the factors of convergence between the Russian and Chinese accounting systems. We should as well take into consideration the fact that IFRS standards are essentially the standards of financial reporting, and do not aim to unify the whole variety of national accounting practices, that is unlikely to happen in the foreseeable future.

Summarizing the main postulates of religious and ethical teachings that influenced the formation of the Chinese accounting system, we would like to highlight the main ones, that are still having an impact onto Chinese accounting practices and are also traced in the Russian national culture, as follows:

- the family values and the “oriental behavioral model”, that are also characteristic for the Russian national character; they can be seen in interpersonal interaction and in relations between economic entities, as well as in interaction with state authorities [16];

- the regulation of the accounting sphere on the law basis and the existence of a certain system of punishments for the violation of these laws currently have a significant impact on the development and reforming the Chinese and Russian accounting systems;

- conservative attitude to the events of the past, present and future, the desire to avoid uncertainty,

long-term planning identified by G. Hofstede [10], as integral components of the Chinese accounting mentality, is also inherent in Russian culture;

- the Russian national mentality features pursue of justice and profit, as well as trust in contractual relations, that also occupies an important place in Chinese tradition, while Western business practices rely mainly on the profit and contract concepts [13];

- the philosophy of Yin and Yang, Buddhism, and Taoism have consolidated the natural and cultural components in the accounting sphere [11].

This is reflected in a special sense of a man as part of the surrounding natural world and as part of one civilization. In accounting, it is manifested in special accounting practices for cultural heritage objects and natural resources. In the Russian national character, these elements are also present and can be better reflected in accounting practice, as based on Chinese experience. IFRS, though, does not distinguish these components.

Regulatory and organizational prerequisites for convergence of Russian and Chinese accounting systems

Based on essential features, the Russian and Chinese accounting systems belong to the continental model; and two systems are guided by the norms of codified law. This contributed to the fact that the principles of organization of the accounting sphere are of a similar nature:

- accounting in China and Russia is carried out in accordance with the unified rules formalized by the "Accounting Law of the PRC" (中华人民共和国会计) dated 01.21.1985 and Russian Federal Law "On Accounting" dated 06.12.2011 No. 402-FZ.

- all the issues of state reporting, reporting of private and joint ventures in Russia and China are managed by the Ministry of Finance, which is responsible for creating a unified reporting system in the country;

- the methodological management of accounting is carried out by the Accounting Standards Committee of the Ministry of Finance of the PRC and the Methodological accounting council under the Ministry of Finance of the Russian Federation, which common principles and methods of accounting for all business entities in the country;

- for book-keeping, Chinese and Russian economic entities create the accounting departments, headed by the chief accountant. In both countries organizations have also the right to hire a freelance employee for bookkeeping under a service agreement;

- business entities in China compile financial statement and send it to regulatory agencies (primarily, the Ministry of Finance and the tax bureau) monthly, quarterly and annually; and the Russian system calls for a similar time frame;

- Chinese commercial and state-owned enterprises, similarly to Russian ones, use the double-entry method for accounting.

However, there are certain differences in the accounting regulation of the two systems, which can be outlined as follows:

- regional departments, military units, and a number of other business units in China can practice their own accounting methods, but information about them is sent to the financial control authorities in a normatively specified manner;

- all accountants working in China must pass the qualification state exam (会计从业资格考试); thus, their knowledge undergoes mandatory state verification;

- commercial enterprises with foreign capital in China can keep accounting in foreign currency and use a foreign language if this is justified in the relevant state control bodies.

Those differences, from our point of view, are not a systemically significant obstacle to the convergence of the two accounting systems, but are, on contrary, of scientific and practical interest for the possibilities of reforming the Russian accounting system. For example, the introduction of the system of mandatory state certification of accountants, similar to the Chinese one, would reduce the number of accounting errors and could contribute to the formation and rallying of an effectively working professional accounting community in Russia. Also, the structure of the Chinese Accounting Standards Committee of the Ministry of Finance, whose functions are not duplicated by other bodies, as it happens in Russia (in particular, by the expert council under the State Duma of the Russian Federation, etc.), is seen as very productive.

The methods used are general scientific and special, such as: a system analysis method; content analysis method; comparative analysis method; analysis and synthesis method; system approach method.

Chinese methods of reforming the accounting system, that is of particular interest in terms of possible implementation in Russian accounting practice, are the following:

- the reform process is based on a pre-established legislative framework, which ensures avoiding business practices in a regulatory vacuum [17];

- accounting innovations are tested in separate regions/zones/districts, and then, if the result is positive, the innovative practices are applied throughout the country;

- the "one country - two systems" [18] principle allows us to consider the features of the activities in different regions of China in the context of national,

geographical and industrial diversity;

- the active participation of scientific personnel in the development of reform projects in China ensures, that the theory is not distanced from practice;

- in the reforming process, the Chinese state combines the introduction of international practice elements with the preservation of characteristics of the national economic system [5].

Results and Discussion. Despite certain differences in the legal regulation of two accounting systems, it should be emphasized that two regulatory systems are aiming at solving the same problem, i.e. creating a balance between market forms of business and state legal regulations.

As Russian-Chinese economic cooperation is currently carried out mainly in the large-scale interstate projects and by the large state holdings, the main parties of interaction in the process of implementing these projects are representatives of ministries and departments, the delegates of the state apparatus, deputies, etc. This has a great impact on regulatory convergence initiatives, that initially arise at the highest levels through analysis of the interstate economic interactions.

The peculiarities of book-keeping, accounting, and presentation of financial statement in Russia and China.

In contrast to the group of countries practicing the Atlantic accounting model, the regulation of accounting in China and Russia is concentrated on the accounting practices themselves (collecting, processing, and fixing the accounting information), as well as on compilation of reporting (presentation of the result).

In both countries, there is a statutory chart of accounts that defines the uniform accounting methodology of the state. The National Chart of Accounts of the PRC is mandatory (Accounting System of the People's Republic of China for Enterprises with Foreign Investment. The Ministry of Finance. 24 June 1992). However, it still provides the possibility for economic entities to use their own accounts, which can be useful for special business practices. However, the introduction of such accounts is to be mandatorily justified by the tax and other state control authorities.

As the Russian chart of accounts does not provide such freedom of accounting practice, the experience of China in accounting for business transactions at the enterprises with foreign capital and other joint ventures, including enterprises with state participation, might be of certain interest. The fact that Russian accounting does not have a similar practice yet also makes it difficult to create and operate Russian-Chinese joint ventures [19].

The Chinese chart of accounts differs from the Russian one in being more detailed and having a larger number of accounts, tied to sections. The Chinese version of the expanded nomenclature of accounts is intended to provide detailed information for the preparation of reliable accounting reporting.

The accounts of Section 3 (general accounts) of the Chinese chart of accounts are particularly worth consideration, as this group is actively used by insurance and financial companies, as well as by investment funds. They can be successfully introduced into the Russian accounting practice:

- “net capital inflows and outflows” accumulate reserves for profits from securities, inter-branch funds, inter-structural operations, etc.;
- “foreign currency purchase and sale transactions” regulates foreign exchange operations between counterparties;
- “derivative financial instruments” control operations on derivative financial instruments;
- “hedging instruments” take into consideration

operations to ensure risks from losses caused by market prices changes compared with those existing at the time when the contract between the seller and the buyer was negotiated;

- the group of accounts regulating investment operations: “Investments in real estate”, “Financial assets available for sale”, “Long-term equity investments”, “Investments withheld until a certain term”, etc.

The introduction of these accounts in Russian practice will not only contribute to the comparability of accounting reporting practices of the two countries but will also complement the Russian system with deficient accounting elements in order to obtain transparent information about the objects accounted for [20-22].

In China, as well as in Russia, the composition of the accounting (financial) statements differs depending on the legal form of the economic entity. For commercial enterprises of the two countries, the composition of the reporting is similar (see table 1).

Table 1- The composition of financial statements of Russian and Chinese commercial enterprises

China ¹²	Russia ³⁴ /
Annual Reporting	
1) Financial statements, which include: <ul style="list-style-type: none"> - balance sheet; - income statement; - cash flow statement; - applications. 2) Notes to the financial statements 3) The financial health of a company	1) Balance sheet; 2) statement of financial results; 3) Attachments to the balance sheet and statement of financial results. Applications include: <ul style="list-style-type: none"> - statement of changes in capital; - cash flow statement.

The balance sheet structure of the two countries is similar. Peculiarities of the arrangement of assets and liabilities and their composition were reviewed by the author in the article “Comparison of the balance sheets of Russia and China” [7].

The Russian and Chinese statements of financial results belong to the “cost function” report form, and the content of the main items complies with the requirements of international financial reporting standards, and also contains the articles recommended by IFRS.

The main indicators of cost and profit are also

similar in the statements of financial results in two countries. The Chinese statement of financial results contains an indicator of operating profit as a basic indicator; its value is close to the value of net total profit.

The Russian system, on the other hand, is based on the indicator of gross profit. Chinese operating profit provides more objective information about the activities of the enterprise and is of practical interest for implementation in Russia. Its calculation is as follows:

¹ Accounting Law of the PRC (1985). URL: <http://www.mof.gov.cn/index.htm> (accessed 02.07.2020)

² Accounting Standard No. 32 “Interim Financial Reporting” (2006). URL: <http://www.mof.gov.cn/index.htm> (accessed 02.07.2020).

³ “On Accounting”, The Federal Law No. 402-FZ (2011) URL: <http://www.consultant.ru> (accessed 02.07.2020).

⁴ “On the forms of financial statements of organizations”, The Order of the Ministry of Finance of Russia No. 66n (2010) URL: <http://www.consultant.ru> (accessed 02.07.2020).

$$\text{Operating profit} = \text{revenue} - \text{cost of sales} - \text{taxes and fees from core activities} - \text{operating expenses} - \text{management expenses} - \text{financial expenses} - \text{losses from impairment of assets} +/- \text{positive changes in fair}$$

Fig. 1. Calculation of the Chinese operating profit.

Investigation of the notes to the reporting did not reveal significant differences, two systems prove to be quite similar. Though, there is a certain divergence in understanding the role of annotations in the countries of the Anglo-American and continental accounting models.

As noted above, the countries of the continental model (which include China and Russia) use the standard formats of the balance sheet and statement on financial results, which are usually approved by the Ministry of Finance. Due to the fact that these two forms of reporting contain a fairly detailed presentation of the elements of the accounting (financial) statements, the significance of the notes is usually slightly reduced. However, if we talk about the use of reporting information for the purposes of strengthening of Russian and Chinese enterprises and investment cooperation between them, then presenting the information about the company and its activities to concerned users is important from the point of view of management [4].

However, in terms of the content of the notes to the statements, the two systems still have certain distinctions:

- Russian requirements for the formulation of notes to statements are more imperative than Chinese ones. Chinese notes are based on the types of reporting, while Russian notes are based on the balance model, i.e. the Chinese version is more

general, and the Russian version is more specific;

- Chinese notes are peculiar for paying particular attention to the disclosure of the accounting policies of the business entity.

Understanding of these specific features will help to develop the ways for their (Chinese and Russian accounting systems/ composition of financial statements) convergence.

Conclusion. The preconditions for the convergence of national accounting models of the two countries, as reviewed above, allow us to recommend a convergent development vector correlating with modern international accounting trends, which will involve the gradual convergence of the accounting systems of Russia and China in order to create, spread and efficiently operate joint ventures.

The introduction of IFRS in Russia and China has its own peculiarities and is influenced by national legal models and the strong dependence of national economic entities on government funding sources.

The author outlines the closeness of accounting systems of the two countries, which, in the context of growing trends of convergence on a regional basis, allows to suggest a “club convergence” strategy that will consider the historical, ethical and mental features of the two national accounting systems, thus expanding the opportunities for economic cooperation between the two countries.

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РЕСЕЙ МЕН ҚЫТАЙДЫҢ БУХГАЛТЕРЛІК ЕСЕП ЖҮЙЕЛЕРІН ҮЙЛЕСТІРУДІҢ АЛҒЫШАРТТАРЫ

Аннотация: бұл жұмыста ҚЕХС негізінде Ресейлік және Қытайлық бухгалтерлік есеп жүйелерін жақындастырудың негізгі алғышарттары мен қиындықтарына егжей-тегжейлі шолу жасалады. Бұл мақаланың мақсаты – Ресейлік және Қытайлық ұлттық бухгалтерлік есеп жүйелерін теориялық және практикалық тұрғыдан жақындастыру мүмкіндігін негіздеу. Талданатын объектілер туралы ақпаратты жүйелеу Ресей мен Қытайдың экономикалық және тарихи даму ерекшеліктерін, сондай-ақ осы елдердегі ұлттық этика ерекшеліктерін салыстыру арқылы жүргізілді. Қосымша мәліметтер Ресей-Қытай бірлескен кәсіпорындарының қаржылық есептілігі туралы шешімдерді

талдау, сондай-ақ жетекші Ресей және Қытай экономистерінің жұмысына жүгіну арқылы жиналды. Автор "клубтық конвергенцияны" екі елдің есеп жүйелерін үйлестіру жолы ретінде ұсынады, өйткені бұл жол Ресей мен Қытайдың ұлттық есеп жүйелерінің тарихи-мәдени алғышарттарын ескереді.

Зерттеу Ресейлік және Қытайлық бухгалтерлік есеп жүйелері аясында аймақтық конвергенция тұжырымдамасын әзірлеудің бірқатар негізгі алғышарттарының болуын анықтады. Ұлттық бухгалтерлік есеп жүйелерін мұндай үйлестіру бірлескен Ресей-Қытай кәсіпорындарындағы бухгалтерлік есептің негізгі элементтерін салыстырудың әдіснамалық аппаратын дамытуға, сондай-ақ энергетикада, қорғаныс-өнеркәсіптік кешенде және ірі инфрақұрылымдық объектілерді салуда бірлескен инвестициялық жобаларды сәтті іске асыруға ықпал етеді. Бұл тұтастай алғанда екі ел арасындағы сауда ынтымақтастығын нығайтады. Автор жасаған тұжырымдар мен ұсыныстар Ресей-Қытай экспорттық орталығының оқу бағдарламаларында қолданылады.

Түйін сөздер: бухгалтерлік есеп, бухгалтерлік есеп жүйесі, қаржылық есептілік, үйлестіру, Ресей, Қытай, ҚЕХС.

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ПРЕДПОСЫЛКИ ГАРМОНИЗАЦИИ СИСТЕМ БУХГАЛТЕРСКОГО УЧЕТА РОССИИ И КИТАЯ

Аннотация: в данной работе дается детальный обзор основных предпосылок и трудностей сближения российской и китайской систем бухгалтерского учета на основе МСФО. Целью данной статьи является обоснование возможности сближения российской и китайской национальных систем бухгалтерского учета как с теоретической, так и с практической точек зрения. Систематизация информации об анализируемых объектах проводилась путем сопоставления особенностей экономического и исторического развития России и Китая, а также особенностей национальной этики в указанных странах. Дополнительные данные были собраны путем анализа решений по финансовой отчетности российско-китайских совместных предприятий, а также путем обращения к работам ведущих российских и китайских экономистов. Автор предлагает "клубную конвергенцию" как путь гармонизации учетных систем двух стран, поскольку этот путь учитывает историко-культурные предпосылки национальных учетных систем России и Китая.

Работа посвящена вопросам и проблемам принятия национальными правительствами Международных стандартов финансовой отчетности (МСФО). В работе на примере Китая рассматриваются хозяйственные, правовые, культурные и другие трудности сближения с МСФО развивающихся стран и показывается невозможность окончательного перехода национальной учетной системы на международные стандарты.

Проведенное исследование выявило наличие ряда базовых предпосылок для разработки концепции региональной конвергенции в рамках российской и китайской учетных систем. Такая гармонизация национальных систем бухгалтерского учета будет способствовать развитию методологического аппарата сопоставления основных элементов бухгалтерского учета на совместных российско-китайских предприятиях, а также успешной реализации совместных инвестиционных проектов в энергетике, оборонно-промышленном комплексе, строительстве крупных инфраструктурных объектов, что в целом укрепит торговое сотрудничество между двумя странами. Выводы и рекомендации, сделанные автором, используются в учебных программах российско-китайского экспортного центра.

Ключевые слова: бухгалтерский учет, система бухгалтерского учета, финансовая отчетность, гармонизация, Россия, Китай, МСФО.

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Правила оформления статьи для публикации в журнале смотреть на сайте:

www.nauka-nanrk.kz

ISSN 2518–1467 (Online),

ISSN 1991–3494 (Print)

<http://www.bulletin-science.kz/index.php/en>

Редакторы: *М.С. Ахметова, А. Ботанқызы, Д.С. Аленов, Р.Ж. Мрзабаева*
Верстка на компьютере *В.С. Зукирбаевой*

Подписано в печать 15.08.2021.

Формат 60x881/8. Бумага офсетная. Печать - ризограф.

8,5 п.л. Тираж 300. Заказ 4.