

DOI: <https://doi.org/10.63377/3005-4966.2-2025-05>**УДК:** 657.1**МРНТИ:** 65.01.29**Investigation of the theoretical foundations of the accounting system and its main features*****1Verbytska V.I., ¹Horoshilova I.O., ²Kal gulova R.Zh.**¹Kharkiv National Automobile and Highway University, Ukraine²Kazakh Automobile and Road Institute named after L.B. Goncharov, Almaty, KazakhstanCorresponding author email: verbytska67@gmail.com**Abstract**

Received:
25 April 2025
Peer-reviewed:
12 May 2025
Accepted:
03 June 2025

This article investigates the theoretical foundations of the accounting system and identifies its key characteristics and structural components. The purpose of the study is to examine the essence of the accounting system, determine its integral elements, and clarify the diversity of conceptual approaches used to define it in contemporary economic thought. Based on the analysis of existing scientific literature and definitions, the study highlights the ambiguity in interpreting the term "accounting system" and the tendency among scholars to focus only on certain functional or methodological aspects. As a result of the analysis, the paper proposes a more comprehensive definition of the accounting system as a set of methodological, organizational, and technical tools for reflecting the state and dynamics of economic activity. It is noted that the accounting system functions under the influence of both macroenvironmental factors (such as international accounting models, fiscal policy, and state regulation) and microenvironmental factors (such as the legal form of the entity, business size, and industry specifics). The research also systematizes the qualitative characteristics of the accounting system, including dynamism, objectivity, hierarchy, integrity, and multi-aspectness. In addition, the study outlines key elements that constitute the accounting system, such as sources of primary data, accounting journals, general ledger, analytical accounts, financial statements, tax accounting, and internal controls. The results of this research contribute to a more precise understanding of the accounting system's structure and functioning, and can serve as a theoretical basis for further development of accounting practice and education.

Keywords: accounting system, theoretical foundation, qualitative characteristics, accounting elements, macroenvironment, microenvironment.

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Бизнес және басқару

DOI: <https://doi.org/10.63377/3005-4966.2-2025-05>

ӘОЖ: 657.1

FTAMP: 65.01.29

Бухгалтерлік есеп жүйесінің теориялық негіздерін зерттеу және оның негізгі ерекшеліктері

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Түйіндеме

Бұл мақалада бухгалтерлік есеп жүйесінің теориялық негіздері зерттеліп, оның негізгі сипаттамалары мен құрылымдық компоненттері анықталған. Зерттеудің мақсаты-бухгалтерлік есеп жүйесінің мәнін зерттеу, оның ажырамас элементтерін анықтау, оны қазіргі экономикалық ойда анықтау үшін қолданылатын концептуалды тәсілдердің алуан түрлілігін нақтылау. Қолданыстағы ғылыми әдебиеттер мен анықтамаларды талдау негізінде зерттеу "бухгалтерлік есеп жүйесі" терминің түсіндірудегі түсініксіздікі және ғалымдар арасында тек белгілі бір функционалдық немесе әдістемелік аспектілерге ғана назар аудару тенденциясын көрсетеді. Талдау нәтижесінде жұмыста бухгалтерлік есеп жүйесінің экономикалық қызметтің жай-күйі мен динамикасын көрсететін әдістемелік, ұйымдастырушылық және техникалық құралдар жиынтығы ретінде негұрлым жан-жақты анықтамасы ұсынылған. Бухгалтерлік есеп жүйесі макроэкономикалық факторлардың (мысалы, халықаралық бухгалтерлік есеп ұлгілері, фискалдық саясат және мемлекеттік реттеу) және микроэкологиялық факторлардың (мысалы, субъектінің құқықтық нысаны, бизнес көлемі және саланың ерекшеліктері) әсерінен жұмыс істейтіні атап өтілді.). Зерттеу сонымен қатар бухгалтерлік есеп жүйесінің сапалық сипаттамаларын, оның ішінде динамизмді, объективтілікі, иерархияны, тұтастықты және көпжақтылықты жүйелейді. Сонымен қатар, зерттеу бухгалтерлік есеп жүйесін құрайтын негізгі элементтерді, мысалы, бастапқы деректер көздерін, бухгалтерлік журналдарды, бас кітапты, аналитикалық есептерді, қаржылық есептілікі, салықтық есепке алуды және ішкі бақылауды сипаттайты. Осы зерттеудің нәтижелері бухгалтерлік есеп жүйесінің құрылымы мен қызметтің дәлірек түсінуге ықпал етеді және бухгалтерлік есепті одан әрі дамытудың теориялық негізі бола алады практика және білім.

Түйін сөздер: бухгалтерлік есеп жүйесі, теориялық негізі, сапалық сипаттамалары, бухгалтерлік есеп элементтер, макроорта, микроорта.

Мақала келді:
25 сәуір 2025
Саралтамадан
өтті:
12 мамыр 2025
Қабылданды:
03 маусым 2025

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Исследование теоретических основ системы бухгалтерского учета и ее основных особенностей

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Аннотация

В данной статье рассматриваются теоретические основы системы бухгалтерского учета и выявляются ее ключевые характеристики и структурные компоненты. Цель исследования - изучить сущность системы бухгалтерского учета, определить ее неотъемлемые элементы и прояснить разнообразие концептуальных подходов, используемых для ее определения в современной экономической мысли. Основываясь на анализе существующей научной литературы и определений, исследование подчеркивает неоднозначность толкования термина "система бухгалтерского учета" и тенденцию ученых сосредотачиваться только на определенных функциональных или методологических аспектах. В статье предлагается более полное определение системы бухгалтерского учета как совокупности методологических, организационных и технических инструментов для отражения состояния и динамики хозяйственной деятельности. Отмечается, что система бухгалтерского учета функционирует под влиянием как факторов макросреды (таких как международные модели бухгалтерского учета, налогово-бюджетная политика и государственное регулирование), так и факторов микросреды (таких как организационно-правовая форма предприятия, размер бизнеса и отраслевая специфика). В исследовании систематизированы качественные характеристики системы бухгалтерского учета, включая динамизм, объективность, иерархичность, целостность и многоаспектность. Кроме того, в исследовании описываются ключевые элементы, составляющие систему бухгалтерского учета, такие как источники первичных данных, бухгалтерские журналы, главная бухгалтерская книга, аналитические счета, финансовая отчетность, налоговый учет и внутренний контроль. Результаты способствуют более точному пониманию структуры и функционирования системы бухгалтерского учета и могут послужить теоретической основой для дальнейшего развития практики бухгалтерского учета и образования.

Ключевые слова: система бухгалтерского учета, теоретические основы, качественные характеристики, элементы бухгалтерского учета, макросреда, микросреда.

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Introduction

In the current context of economic globalization, increasing competition, and the digital transformation of business activities, the role of an effective accounting system as a tool for management and financial transparency is steadily growing. Accounting serves as a foundation for making informed managerial decisions, monitoring financial and economic activities, and meeting the informational needs of both internal and external users. Therefore, the study of the theoretical foundations of the accounting system and its key characteristics is highly relevant for both researchers and practitioners in the field of accounting and auditing [1].

The purpose of this article is to explore the theoretical foundations of the accounting system, to reveal its essence, structure, and main features that ensure its operation as an integrated mechanism for collecting, processing, storing, and transmitting financial information.

Research methodology and methods

The methodological foundation of the study is based on general scientific principles of knowledge, including the principles of systematization, comprehensive approach, objectivity, and historicism. The research is grounded in theoretical concepts of economic science, legal and regulatory frameworks in the field of accounting, as well as the academic works of domestic and international scholars. The following interrelated scientific methods were employed in the course of the research: analysis and synthesis – to reveal the essence and structure of the accounting system; induction and deduction – to develop general conclusions based on the study of individual elements of the accounting system; comparative analysis – to identify similarities and differences between accounting systems and theoretical approaches across countries; abstraction and modeling – to generalize theoretical approaches to the classification of accounting characteristics; systematic approach – to provide a comprehensive analysis of the interconnections among the elements of the accounting system.

Discussion of results

The accounting process involves the processing of information data regarding the facts of economic activity and the generalization of this processing as reporting information. Data regarding the facts of economic activity, reflected in primary documents, are entered into the system, these data are later grouped within the accounts in accounting and reflected in accounting registers. Exit from the system is carried out in the form of information that is reflected in accounting statements.

Within the framework of scientific economic and accounting opinions regarding the concept of an accounting system, the existence of the following approaches is observed. The first approach emphasizes, “that the accounting system is a set of elements of the method (accounts and double entry, inventory and documentation; valuation and calculation; balance sheet and reporting), which are interconnected” [1]. The second systemic approach to the accounting system is to consider its base as a set of principles and concepts. The specified approach is based on comparisons of the accounting system as a set of theory, methodology and techniques on the basis of certain principles, rules and recommendations regarding the formation of accounting with reporting data. The third approach considers accounting as an organizational system, which is a logical sequence of stages, reflected in a clearly established order with the impossibility of separating one from another.

To clarify clearer ideas, let us consider a number of definitions of the accounting system, which are presented in Table 1. The table does not contain all the definitions and not all the opinions of scientists regarding the concept of an accounting system, but the specified number of concepts provided makes it possible to realize the difference and different orientation of approaches and interpretations of the concept by different researchers, scientists and practitioners.

Table 1. Definition of the concept of “accounting system”

Authors	Definition
Butynets T. A., Davydyuk T. V., Zhigley I. V., Zamula I. V.	«a set of elements of a certain content and form that are interconnected and united by regular interaction. This is a system of information about the state and movement of enterprise resources, about the nature and results of economic activity, which reflects and summarizes economic transactions in a single monetary unit» [2]
Butynets F.F.	«a set of elements of the accounting method that are interconnected and combined into a single whole and provide information about the status, movement of assets, liabilities and obligations of the enterprise, about the nature and results of management in a single monetary unit» [3]
Gutsalenko L. V.	«is a system that is able to respond promptly to changes in economic, legal and other conditions in accordance with the needs of local economic management, as well as satisfy information requests from external users in domestic and international markets» [4]
Kuzminsky Yu.A..	«methods and techniques of their application, forms in which it is conducted» [5]
Kuznetsova S.A.	«a set of processes for collecting, measuring, storing, analyzing, and reporting (reporting). This is an accounting system or a set of interacting elements that forms a certain integrity, has certain integral properties, and can perform certain functions in the environment» [6]
Kuzhelny M.V.	«a system of continuous, continuous and interconnected reflection of the economic activities of an enterprise (institution, organization), a means of summarizing all economic transactions in value terms» [7]
Malyuga N.M.	«a system that includes eight functional elements inherent in a general information system: perception, registration, search, storage, processing, transmission, presentation and decision-making» [8]
Zhuk V.M.	«a certain logical complex, which is formed on the basis of the chart of accounts of a given optics (production, revenue, profit, expense), which summarizes the process of production, supply and sale, solves a clearly defined goal at the micro and macro levels, ensures the management of the enterprise and its responsibility centers based on the implementation of tactical and strategic decisions» [9]
Napadovka L.V.	«an information system based on information that has no boundaries. Consists of a set of practically unrelated local tasks - separate accounting objects» [10]
Wikipedia	«subsystem of a more complex system, namely the control system» [11]
Smith J.	«the basis of an information system to provide information for enterprise management» [12]
Marenich T.H.	«a set of methodological, methodical, organizational, technical and technological, economic means and methods, tools and levers of influence on obtaining and transforming economic information, which allows, based on the input data set, to obtain output accounting indicators that are necessary for compiling reporting forms, planning, analysis, control, decision-making by external and internal users, as well as their management» [13].

Shigun M. M.	«a system of continuous and interconnected observation of the creation of the national product and the related processes of exchange, distribution, redistribution; of the presence and movement of farm property and the reflection of these processes in monetary terms in order to obtain the information necessary for managing the activities of the farm of any scale and level» [14]
Pushkar M.S.	«a set of elements of the method (accounting and double-entry bookkeeping, inventory and documentation; valuation and calculation; balance sheet and reporting), which are interconnected» [15]
Nimchynov P. P.	«a controlled, complex, probabilistic, dynamic, cybernetic system with its own object and subject of management, in which the object of management is the totality of material, labor and monetary resources in the process of their circulation in the enterprise (economic facts), the subject is the employees of the enterprise who perform accounting functions»[16]

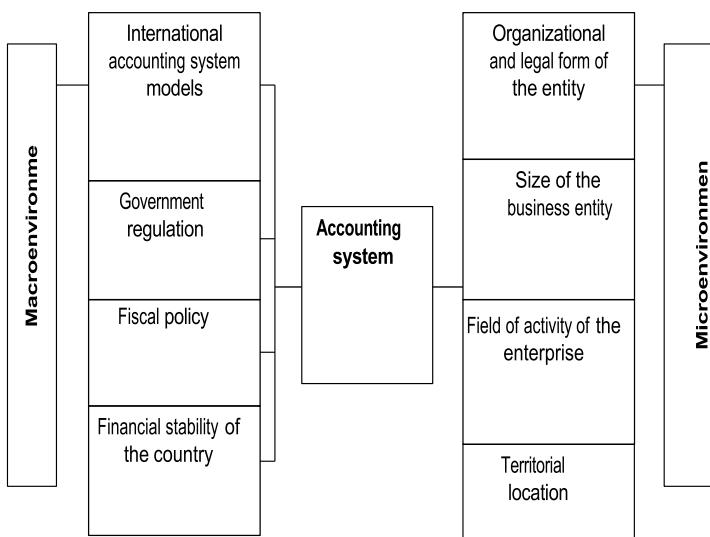
So, having analyzed this concept, the authors identified common shortcomings of this definition:

- they do not provide an interpretation as a category, the "generality" of the definition (Kuzminsky Yu. A. [5], Wikipedia [11], Smith J. [12], Napadovskaya L. V. [10]);
- overloading the definition with unnecessary words (Zhuk V. M. [9], Napadovskaya L. V. [10], Shigun M. M. [14], Marenich T. H. [13], Nimchynov P. P. [16]);
- a list of methods by which accounting is carried out is indicated, but not complete (Kuzminsky Yu. A. [5], Kuznetsova S. A. [6] Pushkar M. S. [15]);
- the definition focuses only on the recalculation of accounting transactions at the enterprise level (Butynets T. A., Davydyuk T. V., Zhigley I. V., Zamula I. V. [2], Kuzhelny M. V. [7], Zhuk V. M. [9], Pushkar M. S. [15]);
- limiting the definition of the accounting system only to the results expected after its implementation (G. V. Gutsalenko [4]);
- the definition contains the indication of "observation", without mentioning "management" or "influence" (Shygyn M. M. [14]);
- focused on outlining only the information component in the essence of the concept (Malyuga N. M. [8]) or without the object and subject of the system (G. V. Gutsalenko [4], Nimchynov P. P. [16]).

Thus, having analyzed the interpretation of the concept of "accounting system", we came to the conclusion that the vast majority of scientists limit this concept only to functional features or methods, and objects - to business processes of enterprises, which, in our opinion, does not fully reflect this concept. Therefore, taking into account the specified shortcomings, we offer our own vision of the definition. So, we consider the accounting system to be a system of methodological, organizational and technical means of reflecting in accounting the state and dynamics of economic activity, which is considered and regulated at the macro and micro levels.

Therefore, the accounting system is influenced by factors such as the macroenvironment (international models of the accounting system, state regulation, fiscal policy, financial stability of the country) and the microenvironment (organizational and legal form of the entity, size of the business entity, scope of the enterprise, territorial location).

After analyzing a number of scientific publications, we found that scientists have reached a common opinion regarding the qualitative characteristics of an accounting system. These are the characteristics of dynamism, multi-facetedness, hierarchy, objectivity, and integrity (Table 2).

**Figure 1.** Factors influencing the accounting system [author's materials]**Table 2.** Qualitative characteristics of the accounting system

№	Name of the characteristic	Interpretation of the characteristic
1	Dynamism	constantly changes and develops in accordance with changes in society
2	Multi-aspectness	considered both as a science and as a management function
3	Hierarchy	the development of society and changes in economic phenomena affect the formation and change of the accounting system
4	Objectivity	must be dispassionate and incapable of being influenced by external factors or personal interests.
5	Integrity	the constituent elements of the accounting system, such as financial, managerial, tax and statistical accounting, must be mutually coordinated by legislative acts. This means that the norms and rules that regulate these different aspects of accounting must be mutually compatible and comply with the general principles of accounting.

In modern economic literature, there are several conceptual approaches to the composition of elements that form the accounting system. Most authors [17-18] believe that the integral elements of the accounting system are accounting objects, accounting subjects and its methods.

The essence of the accounting object and subject is interpreted unambiguously by almost all authors:

- the accounting subject is a body or person that carries out accounting and makes decisions based on its results;
- the accounting object is what it is aimed at: material, labor and financial resources, accounting documents and reporting, business transactions, processes, etc.

The subject of accounting, according to scientists, is «the availability and movement of property, the sources of its formation and their use, the obligations incurred and the results of the economic entity's activities» [14].

According to the regulatory framework for accounting, the accounting method is a set of methods and techniques by which the subject of accounting is studied. Other researchers [19-21] and scholars hold the view that the accounting system has several main elements that interact to ensure the correct and accurate accounting of the financial information of the enterprise. The main elements of the accounting system are:

- sources of primary information: these are documents and other sources containing initial (primary) financial information, such as invoices, delivery notes, cash orders, payment orders, etc.;
- accounting journals: various journals are used to systematize and summarize primary information, for example: document registration journal, transaction registration journal (general ledger), debt and liability accounting journal, cash book, etc.;
- general ledger (synthetic accounting register) - the main accounting document that contains records of all business transactions of the enterprise by accounts;
- analytical accounting accounts: used to detail main accounts and reflect accounting for individual transactions or objects;
- balance sheet: a list of assets, liabilities, and equity of an enterprise as of a specific date, reflecting the financial position of the company;
- financial statements, which include the income statement (income and expense statement) and other financial statements showing the financial performance of the enterprise for a specific period;
- tax accounting: information necessary for calculating and paying taxes in accordance with legal requirements;
- control and audit: an internal control and audit system allows you to verify the accuracy and reliability of accounting records and financial statements;
- information support systems, which include various software tools and technologies that help automate accounting and reporting, such as accounting programs.

These elements work together to ensure accurate, organized, and understandable accounting of the financial activities of the enterprise [22].

Conclusions

Accounting serves as the basis of information support, therefore it is no coincidence that all over the world it acts not just as one of the types of human activity, but also as the most important function of management, as a means for solving the problems of economic and social development, as a science.

Accounting systems of different countries differ in their diversity. At the current level of economic integration of countries, accounting is becoming one of the means of international communication, and the conditions of a market economy and the development of Ukrainian society require new conceptual approaches to the functioning of the accounting system.

The paper deepens the theoretical principles of determining the essence of the accounting system, highlights a number of definitions and compares approaches to defining the essence of the accounting system, and the developed definitions are examined for their shortcomings. The author proposes his own vision of the definition of «accounting system» as a system of methodological, organizational and technical means of reflecting in accounting the state and dynamics of economic activity, which is considered and regulated at the macro and macro levels.

The types of influence on the accounting system of factors are clarified, among which the macroenvironment is represented by international models of the accounting system, state regulation,

fiscal policy, financial stability of the country, and the microenvironment - the organizational and legal form of the entity, the size of the business entity, the scope of the enterprise, territorial location), a number of features of accounting systems are described.

The opinions of researchers regarding the composition of the elements of the accounting system are outlined. Most authors believe that the integral elements of the accounting system are accounting objects, accounting subjects and its methods. Other researchers and scientists hold the opinion that the accounting system has several main elements that interact with each other and name in their composition the sources of primary information, accounting journals, general ledger, analytical accounting accounts, balance sheet, financial statements, tax accounting, control and audit and information support systems.

Conflict of interest. The corresponding author declares that there is no conflict of interest.

Ссылка на данную статью: Вербитская ВИ, Хорошилова ИО, Калгулова РЖ. Исследование теоретических основ системы бухгалтерского учета и ее основных особенностей. Вестник Казахского автомобильно-дорожного института = Bulletin of Kazakh Automobile and Road Institute = Kazakh avtomobil-zhol institutyn Khabarshysy. 2025; №5 (10):49-58. <https://doi.org/10.63377/3005-4966.2-2025-05>

Cite this article as: Verbytska VI, Horoshilova IO, Kalgulova RZh. Issledovanie teoretycheskih osnov sistemy buhgalterskogo ucheta i ee osnovnyh osobennostej [Investigation of the theoretical foundations of the accounting system and its main features]. Vestnik Kazahskogo avtomobil'no-dorozhnogo instituta= Bulletin of Kazakh Automobile and Road Institute = Kazakh avtomobil-zhol institutyn Khabarshysy. 2025; 2 (10):49-58. <https://doi.org/10.63377/3005-4966.2-2025-05>

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