

COMPARATIVE CHARACTERISTICS OF ACCOUNTING SYSTEMS IN RUSSIA AND CHINA

*Цей (Cai) Лю (Lu), аспирант Шэньянского аграрного университета, 47122130@qq.com
Постникова Дарья Дмитриевна, соискатель кафедры бухгалтерского учета и
налогообложения ФГБОУ ВО РГАУ - МСХА имени К.А. Тимирязева, postdd@yandex.ru*

Annotation: *The accounting systems of Russia and China are analyzed, also studied the normative regulation and methodological principles for accounting, given a comparative characteristic of the two accounting systems.*

Keywords: *accounting in China, accounting in Russia, RAS, FSBU*

The scientific foundations of the origin of bookkeeping in China are much more ancient than in Russia. Nevertheless, accounting in Russia is more dynamic in nature. Similar economic and political regimes and modern trends in the development of accounting of the two countries can become the basis for mutual adoption of the experience of accounting thought and practice. This will make it possible to more effectively carry out economic cooperation and interaction, as well as to take the most stable positions in the world economic space.

The history of the formation of China's accounting system has more than three thousand years. The founder of the main ethical system of Ancient China, the thinker Confucius in his youth worked as an accountant of a warehouse. His teachings contain the main ethical norms and rules of human behavior in society, in the process of interpersonal communication, as well as in the professional field. From the practice of his professional activity, Confucius formulated a position, the essence of which is that accounting should have the qualities of accuracy, balance and truthfulness [3].

The history of Russian accounting is noticeably shorter than that of China. The emergence of accounting as a system correlates with the emergence of Russian statehood and the need to streamline economic activities in order to collect taxes. After the restructuring, the Government of the Russian Federation formed the Concept for the transition to IFRS, and although the process of reforming Russian accounting is more protracted, in the Chinese national accounting the goal of transition to IFRS was finally formed only in 2006.

Accounting is maintained in China in accordance with uniform principles (general provisions). Their legal consolidation is reflected in the «Law on accounting» dated by 01.21.1985, as amended and supplemented on 31.10.1999 [2].

Under the Ministry of Finance of China, the Accounting Standards Committee has been established to provide methodological guidance for accounting in the country. The main tasks of the Accounting Standards Committee include: development of concepts for domestic accounting standards and methodological recommendations, development of draft laws in the field of accounting, and assistance in their implementation.

At present, the main provisions of accounting in Russia are determined by Federal Law No. 402-FZ dated by 06.12.2011 «On Accounting» [1].

The analysis of the main regulations governing accounting in Russia and China made it possible to say that the regulatory requirements for accounting for these national systems are quite similar.

In addition to the similarity, the accounting systems of the two countries have their own national characteristics. For example, on the territory of the RAS, commercial enterprises can keep records in Chinese yuan, as well as in foreign currency if its exchange rate is regulated by the State Administration of Currency Control, while in Russia accounting can be kept strictly in Russian rubles, and all foreign currency must be recalculated at the rate of the Central Bank.

The strict requirement for accounting in Russian in Russia differs from the requirements for Chinese accountants, who are allowed to maintain business accounting in the national language (ethnic dialect), which prevails in the region of registration of the organization. Foreign-owned enterprises can also use a foreign language for accounting purposes [4].

Based on the provisions of the regulatory regulation of the accounting systems of the two countries, the following conclusions can be drawn: – the main regulatory requirements for accounting, fixing the accounting objects, the timing and forms of reporting, responsibility for distortion of accounting data in Russia and China are of a similar nature; – the presence in China of a system of compulsory state exams for multi-level training of specialists (state certification) has deep historical roots and distinguishes the Chinese accounting system from the Russian one in the direction of greater professionalism; – Chinese enterprises, in spite of the normatively enshrined uniform national accounting standards, have, in comparison with Russian ones, more autonomy and freedom in choosing special methods of management, language and currency of accounting, if this need is justified by the specifics of the activity.

In addition to the law on accounting, in China there are similar provisions with the Russian PBU and FSBU - KSSU. All of these provisions are aimed at convergence with IFRS, the main differences between Chinese and Russian accounting standards are the following points:

1. Standard of a financial instrument, in PBU there is now no definition of a financial instrument, therefore there is no standard for a financial instrument;
2. Standard of fixed assets, in the Russian Federation there is a wide range of fixed assets, and in the Russian Federation there is no depreciation of assets;
3. The standard of intangible assets, in the RAS, the ownership of land includes intangible assets, and in the Russian Federation, in fixed assets;
4. The standard of income and costs, in the Russian Federation, income from non-core activities of the enterprise is included in the standard of income;
5. The standard for borrowing costs, in PBU, includes clarification of the timing of the provision of short-term loans, the rules for working with bills [5].

It should be noted that the accounting methods in the Russian Federation and the PRC are similar, but have a number of significant differences when recording the facts of economic life and current charts of accounts, as a result of which direct interpretation of data from one accounting system to another is difficult [6, 7].

Accounting in all countries and on all continents, despite the differences in theoretical views and practices of its conduct, is an information system that operates with data on assets, capital status and liabilities of an enterprise, on the movement of material assets, on income and expenses on expenses for production and income from the sale of products, and as a result allows you to form the final financial result of the economic activity of the enterprise for a certain period.

Summing up, we can say that the accounting and reporting systems in the Russian Federation and the People's Republic of China are developing in their own way, have their own characteristics and specifics, but the goals of the formation of all accounting systems are the same - the formation of complete and reliable information to accounting entities about its objects using a variety of accounting methods.

References

1. Federal Law dated 06.12.2011 No. 402-ФЗ «On Accounting».
2. Law on accounting of the China (adopted at the sixth session of the Standing Committee of the Ninth National People's Congress on 01.21.1985, amended at the 12th session of the Standing Committee of the Ninth National People's Congress on the October 31, 1999).
3. Feoktistova, A.V. The system of normative regulation of accounting / A.V. Feoktistova, L.V. Postnikova // In the collection: Development of the agro-industrial complex of Russia in the context of globalization Collection of articles of the 69th International Scientific and Practical Student Conference. - 2016. - Pp. 52-56.
4. Postnikova, L.V. Accounting policy of an economic entity for the purposes of accounting and taxation / L.V. Postnikova // Accounting in agriculture. - 2015. - № 7. - Pp. 68-71.
5. Postnikova, L.V. Problems forming of accounting for foreign economic activity of the agrarian organizations of Russia in modern conditions / L.V. Postnikova // Sciences of Europe. - 2016. - № 7-2 (7).
6. Postnikova, L.V. The essence and economic content of income and expenditures in the accounting system of an economic entity / L.V. Postnikova, S.A. Tunin, N.V. Kulish, O.E. Sytnik, V.S. Germanova // В сборнике: The Challenge of Sustainability in Agricultural Systems. Сер. "Lecture Notes in Networks and Systems" Heidelberg, 2021. - Pp. 296-304.
7. Udalov? A. The analysis of the consequences of russia's accession to the world trade organization / A. Udalov, Z. Udalova, L. Postnikova // В сборнике: Advances in Economics, Business and Management Research. Proceedings of the International Conference on Economics, Management and Technologies 2020 (ICEMT 2020). 2020. – Pp. 386-390. [Электронный ресурс]. - URL: n-organizations-of-russia-in-modern-conditions (дата обращения: 03.06.2021).

СЕКЦИЯ «БИЗНЕС-СТАТИСТИКА»

УДК 004.4

СОВЕРШЕНСТВОВАНИЕ ИНФОРМАЦИОННОЙ СИСТЕМЫ УПРАВЛЕНИЯ ПЕРСОНАЛОМ ДЛЯ «ФГБУ ЦЕНТР АГРОАНАЛИТИКИ»

*Бакулин Никита Антонович, магистрант ФГБОУ ВО РГАУ - МСХА имени
К.А. Тимирязева, 50kit@mail.ru*

***Аннотация:** Рассмотрено использование композиционных статистических показателей для оценки развития информационных технологий.*

***Ключевые слова:** информационная система, архитектура структурированных кабельных систем, интерактивный анализ данных, система управления базами данных.*