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ACCOUNTING AND FINANCIAL REPORTING IN THE CONTEXT OF GLOBALISATION AND DIGITALISATION: PROBLEMS AND IMPROVEMENTS

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Abstract. *In modern economic conditions, it is impossible for companies and enterprises to operate without accounting and financial reporting. Currently, enterprises in Kazakhstan carry out their activities under international financial reporting standards (IFRS). One of the main reasons for the transition to international standards is the entry of Kazakhstan's economy onto the international stage. The purpose of this study is to analyse the process of digitalisation of accounting and financial reporting in the context of globalisation of the economy, especially in the field of public administration. Based on the research conducted, the authors aim to elaborate the main ways of developing and*

improving financial accounting and reporting for the Republic of Kazakhstan. This study applies a comparative approach, structural analysis, synthesis, and classification. In the course of the study, the main goals and objectives of financial accounting at enterprises are considered; the main trends in the development of financial accounting in the context of digitalisation of the economy are analysed; the main problems in organising financial accounting at enterprises are revealed; and the main ways and directions for improving financial accounting at enterprises in the context of economic globalisation are disclosed. It is concluded that the development of financial accounting and reporting is impossible without the development of the information society and the introduction of administrative management in a digitalised environment.

Keywords: *globalisation, international financial reporting standards, digital technologies, information users.*

Reikšminiai žodžiai: *globalizacija, tarptautiniai finansinės atskaitomybės standartai, skaitmeninės technologijos, informacijos vartotojai.*

Introduction

At present, in the context of global integration, the increasing role of globalisation represents a general trend as a consequence of the strengthening of international political, economic, financial, and other ties at the global level. In modern economic conditions, the Republic of Kazakhstan participates in economic globalisation, the result of which is entry into the international market (Puschmann 2017). Combining the principles of accounting, financial, tax, and other types of reporting is mandatory for the harmonisation of economic relations at the international level. Many companies and business entities are now expanding internationally, and the flow of financial resources is increasing. Prior to the creation of international financial reporting standards (IFRS), companies in different states applied different accounting standards (Ohdoi 2018), which led to different reports being produced. In connection with the transition to international standards, it became necessary to unify accounting.

The main goal in creating IFRS was that all users of financial information should be able to study and use the reporting data (Todorof 2018). For this, it is necessary that financial accounting at enterprises is kept under uniform international requirements, hence the need to unify accounting – i.e., to bring it into a single form. An example of the usefulness of this practice can be found in enterprises that need investment, which are interested in making financial information available and understandable for investors. Potential investors, having studied financial statements and assessed the real financial situation, can make a decision on the allocation of investments. All information presented in accounting and financial statements reflects the financial condition of enterprises. The users of financial statements and financial accounting information can be either external or internal, with the latter consisting of the employees and specialists working for a particular enterprise (Yoon and Jun 2018). IFRS is the financial reporting standard for

listed corporations in more than half of the countries of the world. Its widespread adoption, coupled with its impact on accounting in countries that have not formally adopted IFRS, makes it a remarkable example of far-reaching convergence. Jansson (2020) notes that IFRS can be seen as a strategic professionalisation project for the accounting profession, which, combined with financial interests, has led to the approval of its changes and alignment with the forces of financialisation. Since 2003, Kazakhstan has undergone the gradual transition of its enterprises towards IFRS, and in recent years has experienced changes in accounting and financial reporting (Seitkasimov, Shayakhmetova, and Abd-raitimova 2015).

The purpose of this study is to analyse the process of digitalisation of accounting and financial reporting in the context of globalisation of the economy, especially in the field of public administration. Based on the research conducted, the authors aim to elaborate on the main ways of developing and improving financial accounting and reporting for the Republic of Kazakhstan. The research objectives are as follows: 1) to consider the main goals and objectives of financial accounting at enterprises; 2) to analyse the main trends in the development of financial accounting in the context of digitalisation of the economy; 3) to reveal the main problems in organising financial accounting at enterprises; and 4) to disclose the main ways and directions for improving financial accounting at enterprises in the context of economic globalisation. This study applies a comparative approach, structural analysis, synthesis, and classification. In this paper, the comparative approach was used to compare the types of accounting used in enterprises. Structural analysis was used to systematise information regarding the principles of accounting, as well as the main elements of financial statements. Synthesis was used to streamline information about the accounting and financial reporting system. Finally, classification was applied to study the basic principles of accounting, the main elements of financial statements, and the basic accounting methods.

Accounting and Financial Reporting

The development and improvement of financial accounting is one of the most important and relevant conditions for the prosperity of the state. In the context of Kazakhstan's accession to the World Trade Organization, as well as its integration into the global system, it became necessary to transfer national accounting to IFRS and to prepare financial statements under international standards. One of the basic principles of accounting is the openness and accessibility of all financial information (Rodionova and Fedotova 2015). There are currently several types of accounting at enterprises: management, financial, statistical, and tax. Management accounting – also called internal accounting – is applied mainly within the enterprise, and predominantly involves the accounting of costs and expenses, as these are some of the main economic indicators. Financial accounting – also called external accounting – is the main type of accounting, and records such objects as accounting for cash, accounting for inventories, accounting for receivables and payables, accounting for organisational liabilities, accounting for tax liabilities, accounting for capital and reserves, and others (Wójcik 2015).

External users of financial information are individuals and legal entities operating outside the enterprise. These include suppliers and contractors, banking institutions, investors, regulatory and inspection bodies, public organisations, and individuals. Both within the Kazakhstani economy as a whole and within individual enterprises, injections are needed in the form of both national and international investments. In order for foreign investors to become interested in investing in Kazakhstani enterprises, they must have access to data on their real financial situations. In this regard, investors should study the basic financial statements of enterprises, the main forms of which are: balance sheet, income statement, and cash flow statement.

The main document for studying the real state of an enterprise is the balance sheet, which reflects the value of assets, liabilities, and capital of the enterprise at a certain date. The balance sheet consists of two main sections: asset and liability balance. Asset includes short-term and long-term assets such as: cash, short-term receivables, inventories, fixed assets, intangible assets, biological assets, and others. Liability includes short-term and long-term liabilities and capital, and the total combined value of assets and liabilities is called the balance sheet currency. The balance sheet is drawn up quarterly on the first day of the first month of the following quarter. According to the balance sheet, the financial condition of the enterprise is determined in terms of: solvency, liquidity of assets, creditworthiness, and financial stability. Many large enterprises with parent companies, subsidiaries, and branches prepare combined (consolidated) financial statements: consolidated balance sheets, consolidated income statements, and consolidated statements of cash flows. In connection with the transition to international standards in recent years, the role of auditors has also increased, who are engaged both in checking financial and economic activities and in consulting. Financial information, reflected in the data of financial statements, is also necessary for making timely and correct managerial decisions.

Accounting under the Law on Accounting and Financial Reporting is based on an accounting concept which represents the basic rules and regulations of accounting. According to the Law on Accounting and Financial Reporting, the maintenance of accounting records is based on the basic accounting principles, which set the procedure and rules for maintaining all accounting processes and preparing financial statements (Law of the Republic of Kazakhstan 2007). There are seven basic accounting principles, which are presented in Table 1.

Table 1. Basic accounting principles

Principle	Characteristic
Comprehensibility	This principle means that the information reflected in the financial statements must be understandable for all groups of users.
Relevance	This principle means that the information reflected in the financial statements must be relevant. This means that information that was relevant today may be irrelevant tomorrow.
Credibility	This principle means that the information must be accurate. In the event that the information is inaccurate, the financial statements will be distorted and will not reflect the real state of the enterprise.

Principle	Characteristic
Reliability	This principle means that information must be reliable. In the event that the information is unreliable, this may lead to the financial statements becoming distorted.
Objectivity	This principle assumes that accounting information should be submitted without bias and cannot contain errors.
Neutrality	One of the general principles of the organisation of accounting, this principle implies obliging the application of impartiality to the information added into the financial report, which allows this information to be characterised as reliable.
Priority of economic content over form	The principle according to which transactions are subject to accounting (tax, accounting) based on their real economic content, and not their legal form.

Source: authors.

Financial reporting is the final stage in the accounting system. The main purpose of preparing financial statements is to provide all user groups with clear, reliable, and timely information about the financial condition of enterprises. The main elements of financial statements are as follows:

1. **Assets** are understood as all the resources of the enterprise that are the property of the enterprise, and from the use of which the enterprise intends to obtain future economic benefits or profits. Following IFRS, the assets of an enterprise are divided into current and non-current assets. The composition of current assets includes the following assets, the term of which does not exceed one year: cash, short-term receivables, investments, inventories, and others. Non-current assets include assets with a life-span of more than one year: fixed assets, intangible assets, long-term financial investments, biological assets, and others.
2. **Liabilities** represent the debts of the enterprise for goods, works, and services. Liabilities are divided into short-term and long-term. Short-term liabilities include those that arose within one year: short-term debts to suppliers and contractors, tax liabilities, short-term debt on loans, and others. Long-term liabilities include those that arose over more than one year: long-term liabilities to suppliers and contractors, lease liabilities, and others.
3. **Capital** is the source of the enterprise's activities, and includes authorised capital, share premium, retained earnings, and others.
4. **Income** of the enterprise is considered to be an increase in economic benefits as a result of the receipt of assets, such as cash or other property, as well as the extinguishment of the company's liabilities, which leads to an increase in capital. The following types of enterprise income can be defined: income from ordinary activities, operating income, non-operating income, and extraordinary income.
5. **Costs** are the expenses of an enterprise that are associated with its financial and economic activities for a certain period. Expenses lead to a reduction in assets or an increase in debt. In accounting, the costs of the enterprise are divided into: costs of ordinary activities, and other costs.

During the maintenance of accounting records, enterprises use the basic accounting methods, which are the main methods of research this field (Grachev 2018). Figure 1 shows the six main accounting routines.

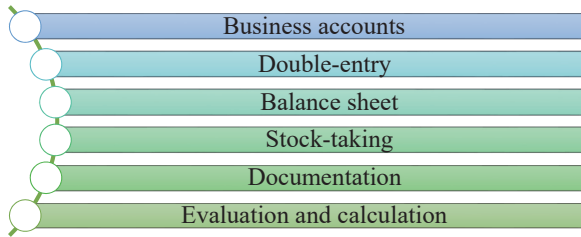


Figure 1. Basic accounting routines

Source: Authors.

Digital Technologies in Accounting

Currently, new digital technologies are being introduced in accounting to facilitate accounting activities. In all enterprises, work is being done to computerise and automate accounting procedures. In connection with the transition of Kazakhstani accounting to IFRS, the role of digital technology in the accounting system has increased (Merzlikina et al. 2018). Therefore, the study of issues on the formation of financial statements based on an automated accounting and reporting system is currently relevant. According to the requirements of IFRS, all information reflected in reporting must be transparent for all user groups – in particular for external users of information. External users of information, such as foreign investors, study the real financial situation to decide whether to invest in the development of an enterprise (Zhou, Arner, and Buckley 2015).

Currently, Kazakhstan's economy is undergoing fundamental changes. The development and improvement of mass computerisation and digitalisation of the economy is observed in all sectors, including accounting and financial reporting. The digitalisation of accounting and financial reporting has been ongoing for a long time, and all information that is reflected in accounting and financial reporting at enterprises is currently recorded in various accounting software products. In Kazakhstan, these products include Altyn, Parus, Luka-pro, TSV-Accounting, 1C Enterprise, and others, and there are various companies developing accounting software that operate within the country. The basis of all accounting programmes is the same, but each company, when developing programmes, makes their own changes both within the methodology and elsewhere. At present, almost all enterprises use different accounting software in order to attain the advantage of using computer automated programmes – time saving, paperless accounting (Zavolokina, Dolata, and Schwabe 2016). Along with computerisation, the introduction of the digitalisation of accounting – where the entire process of accounting is automated, from preparatory work to the final stage – is also relevant, and is being carried out at

present. For development and improvement, the enterprise must systematically carry out the work of analysing its effectiveness. In order for information to be accessible, timely, complete, accurate, and reliable, it is necessary that the initial data for this analysis is collected in one database or programme. The sources for this analysis are financial statements, which include the balance sheet, profit and loss statement, and cash flow statement. Based on the data of the financial statements, the main problems in accounting and financial reporting are identified.

When introducing digitalisation of accounting, various technologies are used – blockchain, for example, which means that accounting registration is systematised when it is applied. All data that is reflected in accounting is recorded in a single register, in which the information is then distributed according to various criteria. A feature of this technology is that once information has been entered it cannot be deleted or destroyed. In connection with the development of automation and the computerisation of accounting at enterprises, there will be a reduction in accounting staff; there are even suggestions that the accounting profession may disappear altogether. With the development of advanced IT technologies, the number of accountants may decline, since many accounting operations are automated and do not require their direct participation (Ashta and Biot-Paquerot 2018). In this regard, a clear systematisation of accounting documents and control over their implementation following the requirements of IFRS is required. All information reflected in accounting programmes is entered manually by professional accountants, and the final result of the enterprise depends on how accurately the initial data was entered.

At present, much attention is paid to the professional competence of accountants in functions that include reliable reflection of all operations carried out at enterprises, the implementation of the function of planning, forecasting, and professional analysis of key indicators. With the automation and computerisation of accounting and financial reporting, the role of accounting has actually increased (Tam and Hanh 2018). Earlier, accountants were mainly engaged in bookkeeping; now, they must be able to keep tax and managerial accounting, be able to professionally analyse, make forecasts for the future, and make professional conclusions. Modern accountants must be competent in both economic and legal matters. The digitalisation of the economy, including accounting, is aimed at simplifying accounting at enterprises by introducing the automation of all operations and using electronic documents and accounting registers. To improve software products and develop more advanced, innovative, automated programmes, it is necessary to train IT specialists who, along with knowledge in computer science, specialise in accounting and financial reporting. At present and in future, the labour market will need specialists who can work in the fields of information technology, accounting, and financial reporting (Xie, Zou, and Liu 2016). The digitalisation of the economy has a great impact on the development of modern accounting, and for the development and improvement of accounting at enterprises it is necessary to carry out a set of measures that will affect the final financial result of the activities of enterprises.

There are two main factors affecting financial result: revenue from product sales, and product cost. The increase in proceeds from the sale of products, the performance of

work, and the provision of services directly affect the net profit of the enterprise. The amount of proceeds from product sales is influenced by two main factors: the quantity of products sold, and the price of products sold. To increase the amount of proceeds from the sale of products, it is necessary to increase the number of goods produced and sold, as well as to reduce the cost of production. To increase the number of products produced at the enterprise, all the necessary conditions must be created: the availability of all the necessary equipment, inventories, and qualified personnel (Levshin 2017). In order to meet all the necessary conditions, the company needs additional funds for the purchase of machinery and equipment, the purchase of materials and supplies, and the improvement of the qualifications of employees. All of this leads to an increase in additional costs, which will affect the cost of production. The level of production costs affects the final cost of a product. In the event of an increase in prices for products or goods, these products may be unclaimed and, accordingly, may not be sold, as enterprises compete with each other. Products should be of high quality and inexpensive, otherwise these products may be unclaimed and may remain in warehouses. The prime cost of production is the main economic indicator that affects the cost of production, and the main task in cost accounting is to reduce the cost of manufacturing and selling products. As such, the enterprise must carry out work to identify those expenses that can be reduced or replaced.

To improve the efficiency of assets, it is necessary to expand their liquidity by altering their disposition, including fixed assets not used at enterprises – such as by leasing vacant premises, buildings, and equipment. This will lead to an increase in funds that can be used to purchase the assets necessary for production. The main marketing approach in this field is the use of various discounts when selling goods to buyers and customers. In the conditions of mass computerisation and digitalisation of the economy, it has become necessary to use more advanced computer software products that meet modern requirements (Ten 2019). The end result of the activities of various enterprises is economic benefit. In this regard, at present, much attention is paid to conducting in-depth analyses of changes in indicators at enterprises based on Kazakhstani and international experience (Stoeckli, Dremel, and Uebernickel 2018).

Based on the results of factorial financial analysis, enterprises need to develop correct strategies for development and improvement. It is necessary to expand production capacity, identify underutilised reserves, and rationally and economically use material resources. In order for a company's products to be competitive, it is necessary that the quality of the products manufactured, the work performed, and the services provided meet the requirements of international standards. For further development and improvement, enterprises need to carry out reorganisation, which consists of disposing of assets that do not give income and are inappropriate for use. This applies to both fixed assets and material resources. One of the main indicators of the profitability of enterprises is the profitability of production assets, which is defined as the ratio of profit to the average annual value of fixed assets. How quickly the assets of the enterprise are recouped is shown by the indicator of the payback period of the assets. Vertical analysis of indicators is also one of the main methods of analysis. The essence of this method of analysis lies in the fact that it calculates relative indicators in the form of percentages reflecting the proportion

of individual indicators to the total value of the indicator. When applying factor analysis, every company or enterprise applies such a calculation model that is acceptable for a particular organisation.

Thus, financial technology, commonly referred to as FinTech, is a key driver of inclusive financing. It represents an area of innovation in the field of finance, as well as a new problem in financial research. Hasan, Yajuanm, and Mahmud's study (2020) demonstrated the current status of Chinese FinTech in the field of inclusive financial development, raising regional differences and critical issues related to inclusive development. Despite the significant development of the Chinese financial system, there are still inequalities in development between the most and least developed regions. These authors also identified some important issues that policymakers in the aforementioned regions prioritise.

Conclusions

1. The issues of harmonisation of accounting and financial reporting are of particular relevance today. The process of globalisation is a fairly new phenomenon and, in this regard, there are problems faced by various companies and countries that necessitate the increase of the requirements for a regulatory framework that regulates the activities of enterprises. One of the main problems arising from the globalisation of financial markets is the incomparability of financial information from companies that raise funds in capital markets. In this regard, it became necessary to develop and apply a uniform IFRS for enterprises in different countries. The use of advanced computer technology is one of the main directions for improving accounting and financial reporting. Thus, the development of financial accounting and reporting is impossible without the development of the information society and the introduction of administrative management in a digitalised environment.
2. The reform of the accounting system in the Republic of Kazakhstan and the preparation of financial statements must be carried out to ensure the comparable information and analytical data of these statements, allowing all users to create the same conditions of information when searching for internal and external factors to increase the efficiency of a business. To do this, it is necessary to increase the analyticity of accounting, as often only the quantitative indicators that accounting provides are deposited in the accounting department, and only some of them go out into the external environment in the form of reports. Accounting should not only rationally reflect business processes, but should also interpret them in the best way for managerial purposes. Accounting, as a provider of information, must firstly satisfy the requirements of an analysis that synthesises all of the needs of management in the form of information.

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Apskaitos ir finansinės atskaitomybės gerinimo problemos ir būdai globalizacijos ir skaitmeninimo sąlygomis

Anotacija

Šiuolaikinėmis ekonominėmis sąlygomis įmonių ir įstaigų veikla neįmanoma be apskaitos ir finansinės atskaitomybės. Šiuo metu Kazachstano įmonės vykdo savo veiklą pagal tarptautinius finansinės atskaitomybės standartus (TFAS). Viena iš pagrindinių perėjimo prie tarptautinių standartų priežasčių yra Kazachstano ekonomikos integravimas į tarptautinę ūkio sistemą. Tyrimo tikslas – išanalizuoti apskaitos ir finansinės atskaitomybės skaitmeninimo procesą ekonomikos globalizacijos kontekste, ypač viešojo administravimo srityje. Remdamiesi atliktu tyrimu, autoriai siekė išsiaiškinti pagrindinius finansinės apskaitos ir ataskaitų rengimo bei tobulinimo būdus Kazachstano Respublikoje. Tyrime buvo taikoma lyginamoji analizė, struktūrinė analizė, sintezė ir kiti metodai. Tyrimo metu buvo svarstomi pagrindiniai įmonių finansinės apskaitos tikslai ir uždaviniai; išanalizuotos pagrindinės finansinės apskaitos raidos tendencijos ekonomikos skaitmeninimo kontekste; atskleistos pagrindinės finansinės apskaitos organizavimo įmonėse ir įstaigose problemos; buvo atskleisti pagrindiniai būdai ir kryptys, kaip pagerinti įmonių ir įstaigų finansinę apskaitą ekonomikos globalizacijos sąlygomis. Buvo padaryta išvada, kad be informacinės visuomenės plėtros ir viešojo sektoriaus modernizavimo šiuolaikiškas finansinės apskaitos ir ataskaitų rengimas yra neįmanomas.

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