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**HISTORICAL AND LOGICAL STAGES OF ESTABLISHING THE FINANCIAL REPORTING SYSTEM: A PARADIGM APPROACH**

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**Abstract.** The authors have conducted a retrospective analysis of the historical and logical stages of establishing the financial reporting system in the Russian Federation for determining the development direction of public reporting of economic entities and justifying the need to prepare integrated corporate reporting that meets the information needs of interested parties. The use of a paradigm approach made it possible to justify the regularities of the formative stages of accounting environment, to distinguish the key foundations of complex accounting information, to determine the current needs of business informatization and preparation of integrated corporate reporting.

**Keywords:** information; stakeholders; financial reporting; paradigm; historical and logical stages

**JEL Classifications:** M21, M40, G32

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**Additional disciplines:** Financial economics

## 1. Introduction

Globalization of the modern economy “involving national economies in a single global reproduction process” (Sapozhnikova, 2009) leads to the deepening of inter-economic relations of various countries, the internationalization of business, the creation of corporations, and the effective use of capital of economic entities (Tvaronavičienė, 2018; Koval et al., 2019; Tvaronavičienė, 2019; Zeibote et al., 2019). The dynamism of economic processes requires increasing the informativeness of business management for solving strategic tasks outlined by the national programs of the Russian Federation, integrated understanding and major revision of the existing attitude to the content and composition of organizations’ reports, and a significant expansion of the amount of stakeholders. In the context of uncertainty, “a new reporting model that takes into account the interconnection of environmental and social factors, the quality of organizational management is needed” (Malinovskaya, 2018).

The main requirements imposed by users for reporting information are disclosure of information about the organization’s interaction with the environment and the use of adequate methods for preparing integrated corporate reporting.

In the present circumstances, the organization and conduct of business have changed significantly, which is becoming more open, informatively accessible, which expands the possibilities of investing capital, raising the value of the company, and increasing its effectiveness, taking into account the influence of various factors. “By disclosing information, a company gains a significant competitive advantage, improving its corporate governance system” (Ponomarenko, 2013).

Changes in economic conditions require new theoretical and methodological approaches to the areas of development of the accounting environment, the construction of accounting models that “adequately reflect the behavior of business entities” (Sidorova, 2013). It is impossible not to agree with the opinion of V. F. Paliy, who believes that it is necessary to “change the vector of development of accounting practice, align accounting practice with the objective conditions of economic development” (Paliy, 2018).

## 2. Literature review

The changes observed today in the field of reporting theory and practice can be described as a paradigm shift. To understand the essence of the ongoing changes, it is necessary to study the historical aspect of accounting paradigms. The application of the “paradigms” theory of the American science historian T. Kuhn (1922–1995) made it possible to identify institutional patterns and changes in the theory and practice of the development of accounting and the establishment of the financial reporting institution in the Russian Federation. T. Kuhn in his work puts forward the idea of a paradigm, i.e. the totality of generally recognized knowledge, the “disciplinary matrix”, within the framework of which the “normal” development of the theory and practice of a particular area of human activity is carried out (Kuhn, 1977). Thus, the criterion of scientific truth makes sense only within the framework of a certain paradigm, as a historically established system of views. The transition from one paradigm to another is a scientific revolution (Puchkova, 2005; Magsumov, 2019; Dunets et al., 2019; Titova et al., 2019; Thalassinos et al., 2013; Saenko et al., 2019).

In our opinion, the use of the paradigm concept allows us to introduce modern methodological tools of the philosophy of science into the research of the theory and practice of accounting and reporting.

According to T. Kuhn, paradigms determine the historical stages of science development (Lesnevskaya, 2009). In accordance with this approach, radical changes and transformations in the basic concepts and conceptual foundations of scientific theory, leading to a new picture of the explanation of the world, suggest a paradigm shift (Fedulova et al., 2019; Ivanova et al., 2019; Teles et al., 2019; Vertakova et al., 2019). Meanwhile, a certain continuity, overlap and coexistence of various paradigms can often be observed. Accordingly, “the transition from one paradigm to another is related to information capacity over time (more information is collected in less time). Each stage of the company’s development is characterized by its own system of accounting and reporting. As the company’s functioning becomes more complex, the accounting process becomes more complicated” (Solonenko, 2013).

In domestic science, the topic of accounting and reporting paradigms has received significant development. For the first time, accounting paradigms were announced by Ya.V. Sokolov. His classification of the stages of historical development of accounting was based on the idea of paradigm changes in the accounting methodology (unigraphic, desk and digraph paradigms), later the scientist identifies four accounting paradigms - naturalistic, desk, patrimonial accounting and double entry (Sokolov, 1996). Ya. V. Sokolov’s developments had a breakthrough character in the field of accounting methodology. The approach he proposed was developed in scientific discussions and developments regarding the further evolution of accounting and reporting. In particular, V. V. Kovalev understood the accounting paradigm as “scientific achievements” that “allow solving emerging problems of practical orientation” (Kovalev, 2013). Terentyeva T.O. formulated the principles of balance sheet items, defining the paradigms of financial statements (Tereneva, 2002). Shigaev A.I. introduced the concept of actuarial accounting as “accounting aimed at generating information necessary for existing and potential investors, lenders and other capital suppliers to assess the created economic value” (Shigaev, 2011), proposing a new accounting paradigm for the creation of a value-based management model. Scientists A.M.

Novikov, D.A. Novikov interpret the definition of a paradigm in the following context: “concept, theory, model of problem statement, adopted as a model for solving research problems” (Novikov, 2007).

The evolutionary development of accounting accelerated sharply at the beginning of the 20th century, when new objects and facts of economic life appeared (Singareddy et al., 2019; Arif and Hussain, 2018; Goryushkina et al., 2018). A number of them are still not clearly defined and are often not obvious from the point of view of evaluation, recognition and reflection in accounting and reporting. For example: corporate culture, contract system, organizational structure, leadership qualities of employees, etc. (Pankov, 2009). In the process of applying the dominant digraphic paradigm, the boundaries of the double-entry method are discovered (according to Kuhn’s terminology, “puzzles or anomalies”). In this regard, new paradigms are discussed that compete quite actively and successfully with the existing theory. Thus, O. A. Mironova, developing the theory of the institutional approach to accounting, notes that “accounting in our time begins to play a completely different role” (Mironova, 2011).

The difference in conceptual paradigms is based on the dominant approach to the theory and practice of accounting, which has developed in this organization or at the national level. Well-known American scientists E. S. Hendriksen and M. F. van Breda identified two groups in the aggregate of scientific approaches: a personalistic group that includes legal, tax, behavioral, and ethical accounting theories; and an economic (materialistic) group based on socio-corporate, microeconomic, and macroeconomic theories (Hendriksen, 1997).

These approaches are targeted on specific goals, focus on the interests of stakeholders, and build their information accounting system. As a result, the interpretation of the same fact of economic life can be carried out both from a legal and economic point of view (Sokolov, 2010), which affects the formation of a unified accounting methodology (Tsygankov, 2016). Each historical stage has its own accounting means, methods and techniques for preparing financial statements, and the content of accounting information (Korableva et al., 2019).

L. A. Tchaikovskaya made a significant contribution to the development of the paradigm concept in accounting. She believes that the formation of the concept of accounting in our country was mainly through revolutionary (perestroika) transformations (Tchaikovskaya, 2007). She presents a paradigmatic change in the concept of financial statements in the form of a sequence of stages, each of which has its own characteristics: genesis (origin); formation of financial reporting; financial reporting crisis; crowding out the old accounting paradigm.

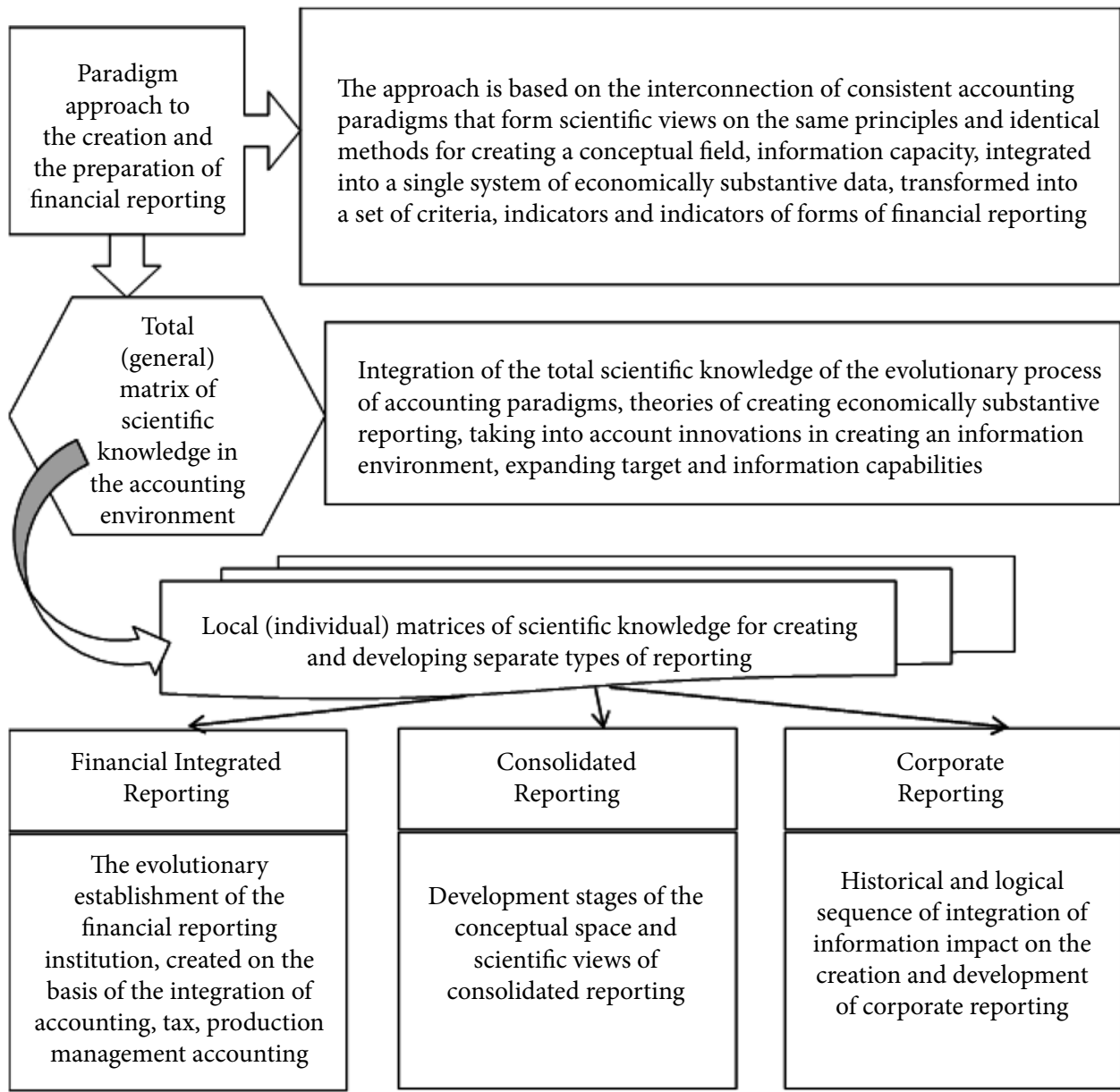
### **3. Materials and Methods**

As part of the research, the author analyzes the historical and logical stages of the financial reporting system formation in the Russian Federation. System analysis, empirical research, principles of formal logic, synthesis and analysis of theoretical and practical material were used as research tools.

#### 4. Results

We are impressed by the idea of a paradigm approach presented in Figure 1, which should be developed in relation to the preparation of financial statements.

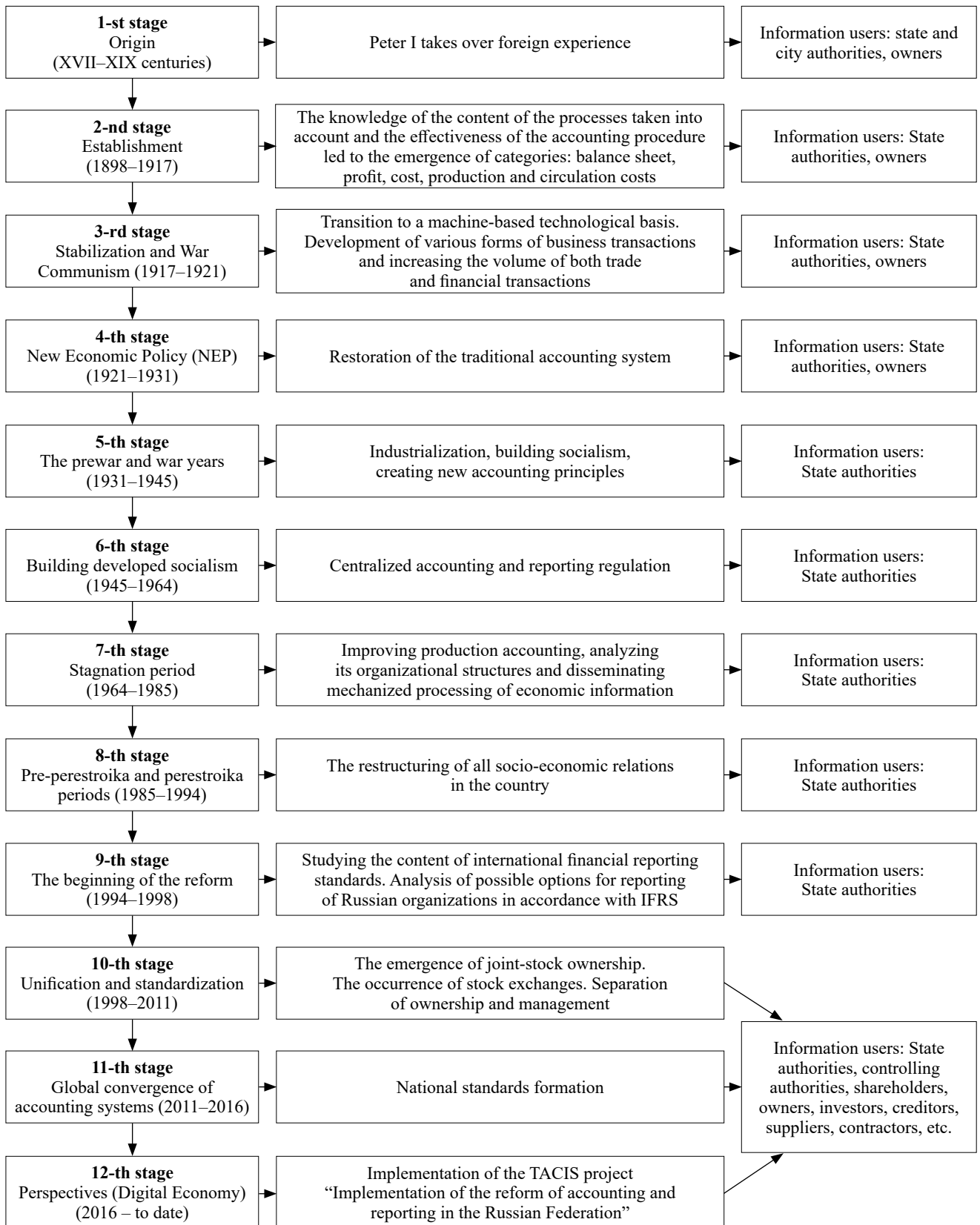
In our opinion, the proposed approach allows us to consider the paradigm logic of historical development and the formation of modern theories towards the creation of the institution of accounting financial statements and its alternative options in the form of so-called non-financial reporting.



**Figure 1.** Diagram of a paradigm approach to the creation and preparation of financial reporting

Source: Compiled by the authors

Based on the paradigm approach, we have identified the scientific views of various eras, the laws of theory and practice of creating and preparing financial reporting at different stages of evolutionary development, their relationship to the development of the conceptual field in the information accounting environment. According to the research results, depending on the historical period, twelve evolutionary stages of reporting development were identified, which are presented in Figure 2.

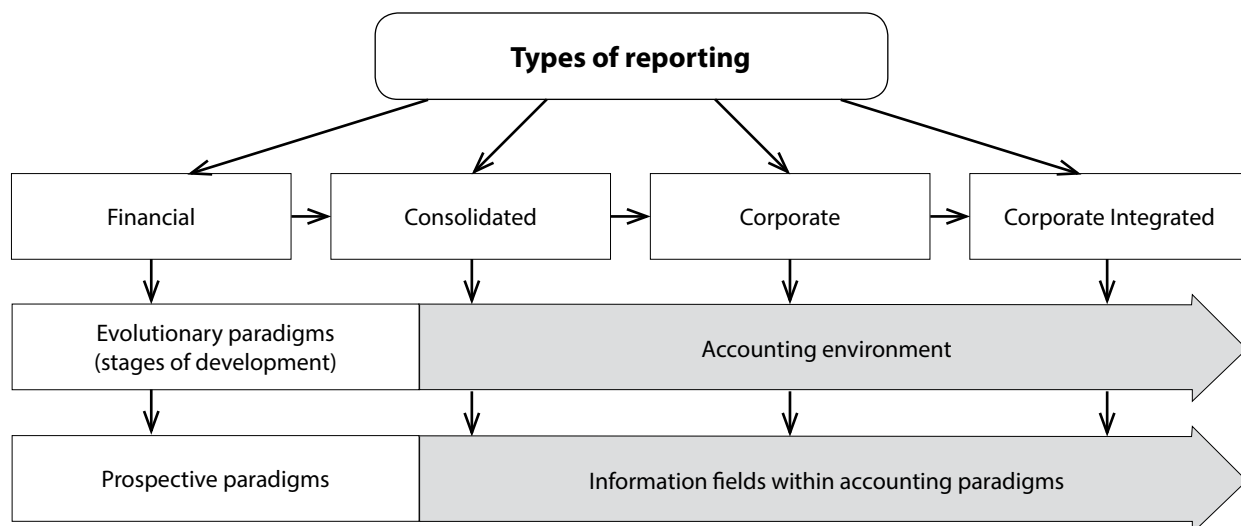


**Figure 2.** The evolutionary stages of development of financial statements in Russia

Source: Compiled by the authors

For the purposes of developing a paradigm approach to the creation and preparation of financial reporting in Russian accounting practice, we also proposed the compilation of paradigm matrices of scientific knowledge of a total (general) and local (individual) nature. The construction of a total (general) matrix of scientific knowledge is based on accounting paradigms in the Russian Federation and types of reporting, the preparation of which is based on the formed view of the corresponding stage.

Within the framework of the paradigm matrix of scientific knowledge of accounting, a common information capacity is created that reveals the historical and logical sequence of development of the conceptual field, contributing to the interconnection of accounting paradigms and the use of scientific increments and innovations at each subsequent stage, as it is shown in Figure 3.



**Figure 3.** The total (general) matrix of scientific knowledge in the accounting environment for the creation and preparation of financial reporting

Source: Compiled by the authors

Local (individual) matrices of scientific knowledge will provide a generalization of the information field on the creation of certain types of reporting, which will allow to implement the concepts of its improvement in accordance with the theory of stakeholders and the requirements of the digital economy.

The use of the matrix approach in the paradigm concept of creating and preparing financial reporting will ensure the focus of research on the information field in the created accounting environment. The multi-level paradigm approach provides for a consistent study of the stages of creating scientific knowledge about the origin and formation of the financial reporting institution and its subsequent development.

To summarize the evolutionary stages presented in Figure 2, Table 1 presents the total (general) matrix of scientific knowledge on the creation and preparation of financial reporting.

**Table 1.** The total (general) paradigm matrix of scientific knowledge in the accounting environment by stages of evolution

Stage	Name	Term	Summary books and statements	Management Summary Reports	Financial reporting	Consolidated financial reporting	Accounting and financial reporting	Accounting (financial) reporting	Financial reporting according to IFRS	Consolidated reporting	Corporate reporting	Integrated reporting	Integrated corporate reporting
1-st stage	Origin	(XVII-XIX centuries)	+										
2-nd stage	Establishment	(1898-1917)		+									
3-rd stage	Stabilization and War Communism	(1917-1921)			+								
4-th stage	New Economic Policy (NEP)	(1921-1931)			+								
5-th stage	The prewar and war years	(1931-1945)			+								
6-th stage	Building developed socialism	(1945-1964)			+								
7-th stage	Stagnation period	(1964-1985)				+							
8-th stage	Pre-perestroika and perestroika periods	(1985-1994)				+							
9-th stage	The beginning of the reform	(1994-1998)					+						
10-th stage	Unification and standardization	(1998-2011)						+					
11-th stage	Global convergence of accounting systems	(2011-2016)						+	+	+	+	+	
12-th stage	Perspectives (Digital Economy)	(2016-until now)								+			+

Source: Compiled by the authors

The total (general) paradigm matrix of the relationship of scientific knowledge in the accounting environment characterizes their genesis in the development of accounting and reporting. Each subsequent paradigm is based on the knowledge of previous periods, thereby contributing to the creation of a new type of reporting.

## Discussion and Conclusion

The results of the study indicate that the evolutionary process of the formation and reform of accounting (financial) statements in Russia should be considered as a complex, social phenomenon based on paradigmatic views on the theory and practice of accounting, a set of transformations in legal norms and economic relations. This process is associated with the development of an accounting methodology to meet the information needs of various users.

The paradigm approach to the evolution of financial reporting in Russia, developed by the authors, made it possible to identify the scientific views of different eras, the laws of theory and practice of creating and preparing financial statements at various stages of evolutionary formation, their relationship in creating a conceptual field in an information accounting environment. According to the results of the study, twelve evolutionary stages of reporting development are identified depending on the historical period.

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