

THE TRIUMPH AND FALL OF SOCIALIST ACCOUNTING: A HISTORICAL ASPECT

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The object of the investigation is the socialist system of accounting, its achievements and downfall. The goal of the investigation was to investigate the spreading of the soviet system of accounting in the people's democratic countries and the presumptions seeking to create the common unified system of socialist accounting.

The paper describes the historical formation of socialist accounting principles; implementation of the soviet socialist accounting system in European people's democratic countries; peculiarities and achievements of the national systems of financial accounting of the countries – members of the Council of Mutual Economic Assistance (CMEA); unification and integration of financial accounting in the countries-members of the CMEA; shortcomings of the socialist system of accounting, its fall and its role in the development of the world system of accounting. The methods of the investigation involved analysis and assessment of the scientific literature and of the legal acts regulating the management of accounting, as well as systematization and summarizing of the accumulated information.

Key words: socialist accounting system, formation and implementation, peculiarities and achievements, national accounting systems

Introduction

The significance of accounting in socialist centralized planned economics and in capitalist free-market economics differs as, in point of fact, their structures and goals differ. Accounting in the conditions of centralized planned economy provides information for the governmental institutions that are responsible for planning the country's economics and distribution of resources. The function of accounting is administrative. It enables to control the activity of state enterprises, seeking to manage the politically defined production goals. Account-

ing in the free-market conditions prepares and provides the interested persons and institutions (i.e. the internal and external information users) with the information on the companies' activity. This goal is attained at two different levels: 1) the management accounting provides the information necessary for the company managers and owners, who wish to plan and to control their own activity; 2) financial accounting provides information for the external information users (investors, buyers, suppliers, banks, etc.) who wish to participate in the company's activity (Accountancy ..., 1990, p. 5–6).

A comparative analysis of the systems of accounting in socialist centralized planned economics and capitalist free-market economics has been insufficient; their influence upon each other has not been revealed. At present, only the questions arise: What was the contribution of socialist accounting into the evolution of accounting? What contribution could be made and / or will be made by it in future? Will the thoughts and ideas generated by the socialist countries' authors be used for improving the system of accounting in competitive-market economics?

Historical formation of socialist accounting: the early years

On the very first days after the Great October Socialist Revolution in Russia, there was set the task of forming the system of socialist accounting. The old system of accounting based on the "bourgeois methodology" could not satisfy the needs of the socialist economy. The struggle for the implementation of the socialist system of accounting and for the formation of the common principles for all enterprises and organizations became of paramount importance.

In the process of the formation of the socialist system of accounting, a great role belonged to Supreme Council of the National Economy established on the 2nd of December 1917. In 1919, there was established the Council of Accounting, the main objective of which was to organize accounting in the sphere of all nationalized industry. In 1919–1921, on the initiative of the Supreme Council of the National Economy, there were issued a few instructions regulating the management of accounting. Those most important among them were as follows: "Accounting and Accountability Regulations in the State Nationalized Enterprises" and 'Principal Regu-

lations on the Formation of Balance Statements and Management of Accounting in Nationalized Enterprises" (Mazdorov, 1972, p. 62). They virtually regulated the accounting of material values. In the period of this "war communism", due to the depreciation of currency, it was necessary to assess material values only in kind.

At the end of 1922 there was convened the Congress of Chief Financiers of All Russian Syndicates, Trusts, Industrial Agencies and Establishments. Debates were held on the issues of accounting under the conditions of unstable currency, because the ongoing depreciation of currency and the constant change in prices impeded the organization of accounting. After the monetary reform on the 1st of October 1922 and upon the introduction of the new currency, chervonets, the administrative work of accounting became easier, because all the operations were estimated on the basis of a unified monetary index.

In the process of the formation of socialist accounting, a significant role belonged to the organization of self-supporting trusts, i. e. to state enterprises functioning on the basis of commercial accountability. The concentration of the managerial apparatus in single hands facilitated making accounting uniform. On the 23rd of April 1923, the government adopted the decree "On the State Industrial Enterprises, Functioning on the Basis of Commercial Accountability", which regulated the issues of the management of accounting. A special commission was formed, with the objective to work out unified accounting forms for the trusts of all branches of industry under centralized direction. First of all there were worked out regulations on the formation of the accounting balance, which unified the methods for estimation of the balance items. The unification of the accounting balance and other accountability forms gave a possibility to

draw up the consolidated balances of individual branches of industry as late as 1925. On the 1st of November 1925, on the basis of branch balances, there was for the first time drawn up and announced in press the consolidated (general) balance of the whole USSR industry (Krivka, 1976, p. 86).

On the 18th of September 1923, in accordance with the resolution of the USSR Council of People's Commissars, a new form of accounting, memorial-order, was started to be implemented in the country, on the basis of which a chronological and systematic accounting was being conducted. The new form was supposed to replace the French, American and Italian forms of accounting which were declared in publications to be "harmful" and "bourgeois", and which had been employed by a great number of enterprises up to that time. The further practice proved that the form of memorial-order accounting justified itself: it was fairly simple and enabled one to better inspect financial entries as well as to distribute work to the officers of accounting (Гофман, Капельюш, 1996, p. 54). There were introduced chess-board (matrix) registers which seemed to have greatly increased the control function of accounting.

In the process of the further development of accounting, a great influence was made by the governmental resolution of 1926 "Regulations on Conducting of Financial Accounting in Commercial and Industrial Enterprises". They specified that all the economic operations had to be registered on the cards, separate sheets of paper and orders. The implementation of these regulations in practice gave rise to the following new forms of accounting: card-order, copying-card and card-chess-board (Mackevičius, Krivka, 1991, p. 12-13)).

However, in the process of the creation of socialist financial accounting, the most signifi-

cant importance belongs to the standard (unified) chart of accounting for all the enterprises announced by the USSR Supreme Council of National Economy on the 11th of September 1925. The chart introduced utterly new accounts which displayed fundamentally different mutual links between socialist enterprises and the state comparison with the former ones as well as the relations with workers and employees.

During the period under review, much attention was paid to the creation of the system for the calculation of production costs as well as output cost price. On the basis of the decree adopted by the Supreme Council of National Economy on the 1st of October 1929, there was introduced a mandatory monthly calculation of the output cost price and a respective procedure for the submission of accountability for the output cost price. Enterprises used to mainly employ the calculation method on order for accounting of the production costs and the output cost price. Soviet experts in accounting had also worked out the basis for the detailed batch and the detailed operational methods which due to their labour-consuming content and the lack of the computing technique were not realized. The process of searching for improved calculation methods of production costs and output cost price gave rise to the formation of the principles of the normative method (Gilde, 1977, p. 26-27).

The process of industrialization and collectivization of the country required tremendous material and financial recourses which could be acquired by way of economically using the available recourses and increasing the efficiency of labour and reducing the cost price of production. Therefore serious attention was paid to the regime of economy. However, it was impossible to implement the regime and thrift of economy without a good system of financial accounting. Therefore, since 1931 much greater attention was paid

to the improvement of financial accounting, its simplification, the shortening of accountability as well as to the theories of bourgeois accounting. The task was set to consolidate the created forms and methods of soviet socialist accounting and to mechanize the sectors of accounting that seemed to be the most labour-consuming. The most significant achievements in the sphere of accounting were as follows:

1. The reduced number of annual accounting forms. First of all, there were abolished the accounting forms that were not employed for the operational and technical management. There was also reduced the number of organizations to which reports had to be sent. Since 1934 it was banned to introduce new forms of accounting without a special permission of higher authorities.
2. A new form of balance was introduced. There was also changed the order of the representation and assessment of some of the accounting objects in the balance. For example, the main means were to be estimated at their initial value which had to equal the acquisition value. The raw materials and the surpluses of the unfinished production and output were to be represented at their real cost price.
3. Plants began to produce domestic calculating machines (keyboard and perforated) which were applied in accounting practice. In 1931 universities started training specialists in accounting mechanization.
4. The system for calculating production and price output was greatly improved: recommendations were made for providing calculations for all kinds of output; the task of reducing prices was set for all kinds of comparable output; branch instructions were drawn for cost recalculation, taking into account the specific features of individual branches of industry; the composition of costs to be in-

cluded in the profit and loss account was specified; etc.

5. There were adopted the first official instructions such as the resolution of the USSR State Planning Committee "On the Wide Implementation of the Normative Accounting Method in Socialist Industry" (1934).
6. There appeared more publications on various issues of financial accounting (instructions were being published and there were appearing more and more research papers, brochures and books propagating the socialist soviet accounting and its advantages over the capitalist accounting system).

However, the process of improvement of the socialist financial accounting system was broken off by the Second World War. It should be mentioned that the hardships of the war period made it necessary to re-organize and bring in new accounts. First of all, the plan of accounts was re-organized, including new accounts which were related to the war situation, such as "main means destroyed by the enemy", "commercial-material values plundered and destroyed by the enemy", "expenditure and losses suffered under war conditions", etc. The lack of accounting personnel and other circumstances pertaining to war made it necessary to simplify and reduce the amount of accountability. The so-called "cauldron" calculation method of accounting of production and the cost process of the output was introduced. It presents a simplified method of fixing the cost price by way of employing coefficients.

Implementation of the soviet socialist accounting system in European people's democratic countries

During the post-war period there emerged quite a number of urgent issues, because the Second

World War not only made the national economy suffer heavy material losses but also deranged the further promotion of accounting. The Soviet government took measures for improving the socialist accounting system. In the first post-war years, new directive documents were adopted, which regulated and strengthened the principles of the socialist accounting system. The two most significant among them were: 1) "Regulations on the documents of enterprises and economic organizations and roisters in accounting" issued by the USSR People's Financial Commissariat on the 25th of January 1946. They regulated the order of documentation of economic operations as well as the procedure for grouping and correcting of mistakes in accounting registers; 2) "Regulations on the work of the chief (senior) financier of the state, cooperative, public institutions, organizations and enterprises" adopted on the decision of the USSR Council of Ministers on the 17th of September 1947. The regulations specified the chief financier's rights, duties and responsibilities (Справочник... 1961, p. 36-72).

During the post-war period of the reconstruction of the national economy, great attention was paid to the improvement of the financial accounting forms and methods inside the country and also to the propagation and implementation of the Soviet accounting system in other socialist countries.

After the victory of socialism in Bulgaria, Czechoslovakia, Poland, Rumania, Hungary and German Democratic Republic, accounting was re-organized in these countries on the socialist basis. In the process of the reorganization of the accounting all the countries met with great difficulties: there were various accounting forms and methods and there was a shortage of qualified personnel as well as of instructive-methodological material. Some of these countries, such as Bulgaria and Rumania, had inherited a rather

low standard of accounting. Meanwhile, Germany and Czechoslovakia, the former biggest European capitalist countries, had applied up to the war the accounts and methods of the USA and Great Britain, which under the new socialist economy conditions appeared to be not an easy thing to give up. However, it was necessary to re-organize the old accounting systems on a socialist basis, because they were not adapted to the needs of the planned centralized socialist economy. In the process of the re-organization of accounting in new European socialist countries, as well as of those in other continents, the experience and assistance of the Soviet Union was of paramount importance.

The most effective forms of providing the soviet experience were as follows: the popularization of the main soviet financial accounting principles, forms and methods in the press of the socialist countries; the publication of the most important soviet directive acts (resolutions, regulations, instructions) on the issues of financial accounting in the socialist countries; translations of soviet authors' works and stimulation of local authors to write on accounting corresponding to the needs of the socialist economy; knowledge of the practical accounting management experience of the USSR enterprises and organizations; business trips of soviet specialists to socialist countries in order to assess the state of accountancy and to share the soviet accounting experience, etc.

The reorganization of accounting on the socialist basis presented itself as one of the most difficult stages in the development of accountancy in the socialist countries. According to the press of those days, the "inner forces of reaction" were taking all ways and means to prevent the authorities from adopting the new regulations and instructions that regulated the management of socialist accounting. However, not-

withstanding all the hardships, in every country much work was done and means undertaken in the process of the creation of the socialist model of accounting. The main ones are as follows: the inventory of the survived enterprises and stock after the Second World War; the drawing up of the primary documents and forms of accounting registers as well as the provision of enterprises with them; the regulation of the setting accounts among enterprises, the introduction of payment and financial discipline as well as its strengthening; the establishment of the unified common procedure for the drawing up of financial statements and their submission to higher institutions; the application of soviet accounting regulations and instructions while drawing up national accounting regulating documents.

The practical realization of these efforts showed that the reorganization of accounting on the socialist basis, despite certain difficulties and specific peculiarities in individual countries, with the help of the Soviet Union was carried out within a fairly short period and virtually was completed by 1955.

The application of the soviet experience in socialist countries made it possible to avoid a great number of reorganization and methodological mistakes as well as to economize time and recourses. First of all, one should particularly emphasize the importance of the use of the soviet accounting experience in the process of the drawing up of the first governmental documents regulating the management of accounting; secondly, making up the chart of financial accounts; thirdly, establishing the forms of financial accountability; and fourthly, spreading advanced accounting methods (normative method of accounting for production costs and the cost price of the output, the operational (balance) method of accounting of materials, the register-order form of accounting, etc.).

One of the most important works in the sphere of the re-organization of accounting on the socialist basis was drawing up the governmental documents that regulated the strengthening of the socialist accounting system. The most significant ones were as follows:

- 1) in Bulgaria—Decree on Calculation (1946) and Law on Financial Accounting (1948).
- 2) in Czechoslovakia—Law on the Organization of the Unified Accounting of Enterprise (1946) and Law on the Organization of the National Accounting (1951).
- 3) in Poland—Resolution on the Organization of Financial Accounting in Public National Economy (1951).
- 4) in German Democratic Republic—Resolution on Financial Accounting in the State and Cooperative Economy (1949)
- 5) in Hungary—Accounting Regulations (1948).
- 6) in Rumania—Decree on Financial Accounting in State Enterprises (1949).

State directive documents specified the aims and objectives of socialist accounting. They regulated the procedure for the writing out of financial accounting documents, the system of representation of economic operations in the registers of accounting, provided for specific penalties for the non-observance of accounting rules, etc. (Mackevičius, 1984, p. 41).

It should be mentioned that the soviet accounting forms and methods in individual socialist countries were applied taking into consideration their economic conditions, the achieved level of financial accounting as well as other peculiarities. The creative use of the USSR accounting experience eventually enabled the socialist countries to draw up the new accounting forms and methods that displayed economic, historical, political and other peculiarities of each of those countries.

Peculiarities and achievements of the national systems of accounting of the countries-members of the council of mutual economic assistance (CMEA)

The running of national economy on the planned basis, implementation of the self-supporting and other socialist methods of production and management on a vast scale set new objectives and tasks to accounting. The organic co-ordination of accounting with a plan and adaptation to its needs as well as a systematic control over the targets became one of the major tasks. In this connection, the operating directives and instructional documents were revised; the forms, methods and organization of financial accounting system were improved in all countries. It is hard to enumerate all the achievements in the sphere of accounting in the socialist countries. A great majority of them are sure to fall into oblivion. Therefore, it is reasonable to point out those which might favour the development of the world accounting system.

1. In all the CMEA countries the process of improvement of the charts of accounts was on to go. The drawing up of new charts of accounts disclosed the following regularities: the striving for the creation of possibilities for enterprises to mobilize their inward reserves, to increase profitability and reduce the cost price of output; striving for the possibility to bring the charts of accounts of individual branches of national economy closer to each other. In the period of some twenty years, the following charts of accounts were used in individual CMEA countries:

Bulgaria – 1) common plan of accounts; 2) individual charts of accounts of enterprises;

Poland – 1) common charts of accounts
2) branch / departmental; 3) primary /individual;

GDR – 1) charts of accounts of the national economy; 2) branch; 3) individual charts of accounts of enterprises;

Czechoslovakia – 1) group charts of accounts: a) of economic organizations; b) of budgetary organizations; c) of financial and insurance institutions; d) public and other organizations;

Hungary – 1) charts of accounts of national economy; 2) branch; 3) individual charts of accounts of enterprises;

USSR – 1) common charts of accounts for the production-economic performance of enterprises, constructions and economic organizations; 2) charts of accounts for accounting in institutions on the state budget. Relatively, one may conclude that there existed two main conceptions of drawing of charts of accounts in the CMEA countries: 1) the common charts of accounts of national economy were applied, on the basis of which branch / departmental, group charts of accounts were worked out (GDR, Bulgaria, Poland) and 2) only branch / group / charts of accounts were used (Czechoslovakia, Rumania). It should be mentioned that in Hungary, GDR, Poland and Rumania there were applied 10–12 plans of accounts for different branches (Mackevičius, 1984, p. 73).

2. A great achievement in the system of a socialist accounting served was working out and implementation of the common system of accounting and statistics in the GDR (1966–1970). In the process of elaborating the system, attention was focused on the following principles: 1) primacy of information in the national economy; 2) common classification of economic processes; 3) unity in the calculation of quantity, price and time; 4) co-ordination of accounting with individual enterprises, manufactured production and terminology

- (Kvitko, 1968, p. 6). The main idea of common accounting and statistics of the GDR rested on the fact that every economic phenomenon should be taken into consideration in complex, collecting all factual data necessary for the accounting and statistics in one document, with a view to repeatedly use the collected information for the planned management of production (Kupfernagel, 1972, p. 15).
3. A great contribution to the development of the theoretical basis of socialist accounting was the system of accounting worked out and further improved in Czechoslovakia in 1966–1967. Proceeding from the existence of the two levels of economic information, all the accounting was methodologically divided into two systems: 1) main (general) and 2) local, on the enterprise level (calculating) Benes, 1975, p. 12). The aim of the main system of accounting was the reflection of the state and follow-up of economic recourses and their sources as well as of the economic performance of an enterprise. The main aim of the local accounting was organization of accounting for the needs of internal management, the primary task of which was a systematic inspection of the formation and origin of expenditure.
 4. In all the countries, repeated measures were taken to mechanize and automatize the processes of accounting. In the GDR, Czechoslovakia and Hungary, widely used was the electronic processing of accounting data. In individual accounting, mini electronic computers were successfully employed. In some countries (GDR, Czechoslovakia) the production of the most advanced types of highly productive computing machines greatly increased. Great attention was paid to the rational use of technical equipment in the processes of accounting (Gilde, 1973, p. 32; Cheske, 1981, p. 44).
 5. A great achievement in the development of financial accounting was the strengthening of its informational basis and the enhancement of the role of accounting data in the management of economic processes. The information system of accounting was considered to be most important of all the systems of economic information, because its data were used for planning, economic analysis, rate setting and management of the process of production as well as of its development. An emphasis was laid on the fact that the future improvement of the use of accounting data would follow the path of the reduction of the labour-consuming nature of the collection, submission and processing of information (Moisejkenko, Petrova, 1975, p. 26). The collection of short-term information on the economic performance of an enterprise for the taking operational management decisions was quite a serious problem.
 6. The basic and the most significant element of the socialist system of accounting was the accounting of the costs of production and the calculation of the cost price of the output. The following results were achieved here: original classifications of the costs of production on the basis of various features were worked out; various nomenclatures of the calculation items of costs while calculating the cost price of the output were approved in theory and practice; methodologies of the distribution of indirect costs were recommended; a scientifically and for special (self-based, price, economic, etc.) calculations (Stukov, 1979, p. 31–42; Šolc, 1974, p. 4); the ordinary, to order, phasic (semi-finished and non-semi-finished), normative, combined and other methods of accounting of costs and the calculation of the cost price of the output (USSR) were elaborated; the system of accounting of

costs according to the centre of their origin as well as the system of inspection of not only current costs but also the forecast of the future costs was applied (GDR) (Töröpov, 1981, p. 61).

7. Of particular significance was the experience of working out the theoretical basis and practical realization of the soviet normative method of accounting of the costs of production and the calculation of the cost price of the output. A creative analysis of the advanced soviet experience made it possible to introduce interesting innovations and amendments to the theory and practice of normative accounting in the CMEA countries (e. g., in the GDR two variants of the normative accounting were applied: the first was based on the use of the average normative and the second on the application of the current normative of the costs; in Hungary a simplified normative method was often used (Chelmund, Reineke, Gaisler, 1975, p. 33–35; Šolc, 1974, p. 16–18).

8. A great achievement in the sphere of socialist accounting was working out of the journal voucher form of accounting by soviet specialists. Its realization took individual forms. For instance, in Czechoslovakia, for the purpose of simplification, some forms of registers and references were consolidated, in the GDR it was decided to realize it only in part, etc.

These examples testify to an increased importance of financial accounting in the economical mechanism of the CMEA countries. Besides the development of the main functions, i. e. the register of operations, the processing, storing and submission of data, accounting was enriched by a number of other functions, such as the organizational-educational function directed toward rational economy, the informational and control functions which also extended their sphere

of influence. The role of financial accounting as an instrument of management, improvement of self-supporting relationship, effective means in the analysis of economic processes and the assessment of enterprise activities greatly increased. The links between accounting and prospective planning as well as economic analysis also intensified.

Unification and integration of accounting in the countries—members of the CMEA

A comparison of the functioning of the national systems of accounting of the CMEA countries showed certain peculiarities arising from the whole complex of economic, political, historical and other differences existing in every country. These differences presented great obstacles for the comparison of economic indices and impeded the management of accounting. For example, for production efficiency, a comparison of the national income objects as well as of the level of labour productivity and the commensurability of capital investments, foreign trade in different countries, etc. was needed. These and other circumstances gave rise to the problem of unification of the national accounting systems and a gradual formation of a common system of accounting for all the CMEA countries.

Some of the ideas concerning the possibility of accounting unification in the CMEA countries and particularly the use of the soviet accounting experience were voiced as early as 1955–1966. However, a more serious attention to the issue of a joint method of coping with the problems of accounting, its unification and integration, was shown in 1971–1982. A particular role here belonged to the results of the following scientific forums:

1. International symposium "Financial Accounting in the System of Economic Integration" (Bulgaria, Svishtov, 1972).
2. International seminar "Accounting of Costs and Calculation of Cost Price as an Instrument of Management, Planning and Control at Industrial Enterprises and Groups of Enterprises" (GDR, Leipzig, 1974).
3. All-Union scientific and engineering conference "Improvement of Financial Accounting under the Current Conditions of Production Management" (USSR, Moscow, 1975).
4. International conference "Financial Accounting in the Management of an Enterprise" (Hungary, Pecs, 1978).
5. International scientific and engineering conference "Financial Accounting under Improvement of the Economic Mechanism" (USSR, Baku, 1981).

These forums worked out the following recommendations: to make up a thematic plan of the joint research work in the sphere of financial accounting; to organize periodical scientific meetings of experts in the theory and practice of accounting; to publish a comparative dictionary of accounting with a view to reach a uniformity in the content and expression of accounting notions and terms; to establish a scientific coordination centre (council, commission) under the CMEA for the problems of accounting, which would concern with the issues of working out the methodology of accounting for all the CMEA countries; to systematically organize the exchange of information on the development of accounting at the level of all responsible governmental bodies; to draw up the draft of the book "Theory of Financial Accounting in the Socialist Countries", text books and teaching aids as well as to form international groups of authors; to establish an international socialist association of the CMEA accountants; to work out a meth-

odology for closer links between the plans of accounts and accounting; to work out projects for unification of the accounting and accountability forms; accounting methods of costs and calculation of the cost price of the output; assessment methods of materials, work-in-progress, completed output, fixed funds, etc.

The publication of some scientific-theoretical works displaying the development, current state, experience and perspectives for financial accounting in the CMEA countries played a certain role in the process of unification of national financial systems of accounting. It should be noted that different authors presented different arguments related to the unification and integration of financial accounting. The degree and volume of the process of unification was different in them and the importance and necessity for this process was treated in various aspects.

It is reasonable to attach to the same group the authors who expressed the idea of collaboration in the sphere of accounting but who voiced their doubts as to the necessity of a common system of accounting in the CMEA. These authors had great doubts about the practical realization of the common system of accounting, basing their arguments on the existing differences in national accounting displayed in a number of economic, political and historical peculiarities as well as in regulations and instructions regarding the management system, planning, financing and other branches of economy. For example, Z. Paryzinski (Poland) who had investigated financial indices and the charts of accounts in the CMEA countries, speaking about the unification of the national systems of accounting questioned not only its use, but also the expenditure for the creation of a new system as well as the danger to delete all the achievements in individual countries (Paryzinski, 1981, p. 64).

However, the majority of authors favored the importance and necessity of the common system of financial accounting more categorically, notwithstanding the complexity of this problem. Thus, in particular, S. Stukov (USSR) wrote that the path towards the unification of production accounting, especially cost price accounting, was not simple and easy indeed, but this work could be done and had to be carried out in spite of all the obstacles within the boundaries of the socialist camp (Stukov, 1975, p. 80).

The Bulgarian Prof. D. Spasov also wrote that the unification of financial accounting within the boundaries of the CMEA would display itself as profitable and that it would cover certain inconveniences and difficulties when passing over to that system.

Many authors presented motivations and advantages of unification and integration of the national systems of accounting in the CMEA countries. The main ones were as follows:

1. The expansion of collaboration in the sphere of methods of planning and co-ordination of long-term plans of national economy.
2. The process of closer links among the national systems of pricing.
3. Development and formation of the common system of monetary financial relationship in the CMEA countries.
4. Joint activities in the sphere of statistics.
5. The industrial assimilation of the common system of electronic computing machines.
6. The formation of big international economic organizations, economic amalgamations and enterprises for joint economic activities for the concerned countries.
7. The realization of economic reforms in the CMEA countries.

8. Implementation, promotion and strengthening of the self-supporting basis.

9. Other preconditions related to the improvement of the national systems of economic work and organization of production.

However, due to the collapse of the socialist camp, the idea of the unification and integration of the national systems of accounting was not realized. It might have been also impossible to realize it even in the situation of the healthy socialist camp. This thesis is based on the appearance of two opposite tendencies which manifested themselves in the development of the national systems of accounting. The essence of the first tendency was that the national systems of accounting, which had been formed under the influence of historical, economic, social and other factors, were continuing their development in accordance with the national conditions and needs. This tendency intensified the differences of accounting in the CMEA countries, gave rise to new conceptions, indices, forms and methods of accounting. It was not an easy task to level the differences; moreover, a number of ongoing economic processes in the system of the CMEA countries were not evaluated according to their significance and importance by the specialists in the sphere of accounting. The essence of the second tendency lies in the fact that the national systems of financial accounting under the influence of the strengthened economic and scientific engineering collaboration and the development of economic integration gradually came closer to each other. In view of this tendency, it was necessary to analyze the experience of other countries and to orientate oneself towards the processes of integration, otherwise it was impossible to avoid the growth of differences in the national systems of accounting.

Shortcomings of the socialist system of accounting, its fall and role in the development of the world system of accounting

Analysis of the history of accounting in the USSR and in other socialist countries shows that every stage of the development of accounting had its specific shortcomings (Sokolov, 1991, p. 260-354). Leaving aside the intention of analyze all the stages, it is reasonable to point out the main tendencies.

In spite of the fact that the engineering basis of accounting had firmly established itself in all the CMEA countries, its data were not sufficiently used for the inspection of the right utilization of material, labour and financial resources, for the performance of targets, the observance of financial and estimate discipline, the struggle for the safety of the socialist property and the exposure of the cases of speculation and mismanagement. The practice disclosed that the greatest number of misrepresentations of accounting data and illegal waste of resources occurred in the cases when there was no strict system of accounting and inspection on the safety of the socialist property.

Heads of enterprises and higher institutions often received belated information and the submitted data were not used efficiently in the management of production. It can be explained by the fact that accounting as an information system sometimes contained a smaller volume of information than an enterprise actually needed. It was of no less importance to receive information on the economic performance quickly and with minimal expenses, however, this slow accumulation of data was a shortcoming in the organization of technology of accounting activities and implementation of computing machines in the process of accounting.

Within the period of the functioning of the socialist system of financial accounting (particularly in the USSR), two clearly expressed tendencies made a negative impact on its development:

- 1) strict centralization of accounting;
- 2) the politicized character of the idea of accounting (Mackevičius, 1991, p. 150).

The strengthening of centralized management in the sphere of accounting manifested itself in the issuance of new instructions on respective issues of accounting. However, the most important fact was that the ministries and departments (organizations and enterprises) of all soviet republics were to follow the new instructions. It should be emphasized that these instructions were often amended by introducing various items, increasing instability in accounting, which in its turn created conditions for various additions. The centralized command system of the accounting management impeded "from above" the initiative of the officers of enterprises in the sphere of the improvement of financial accounting. Besides, a strict regulation of accounting on the part of central bodies of the USSR had a negative effect on the development of the national accounting idea in the soviet republics.

The roots of the politicized character of the accounting science are related to the works of K. Marx and V. Lenin. There were almost no textbooks or monographs on accounting that would not contain quotations from the works of K. Marx and V. Lenin. The number of works by V. Lenin, in which he wrote about accounting and inspection, runs to nearly 40, and these ideas were repeated from one book on accounting to another. His phrase "Socialism is first of all accounting" was repeated always and everywhere whenever accounting was being discussed. The politicized character of accounting would be manifested at the Congresses of the Communist

Party of the Soviet Union. The documents of the CPSU congresses usually contained some 2–3 sentences related to accounting. Further on, these sentences were made use of at various conferences and seminars where discussions were held on the improvement of accounting and were included in new works of the soviet authors.

Scientists and practitioners of the soviet accounting and of other socialist countries were working out plans of the development of accounting. A task for the new system of accounting was to maximally provide data for the future to make it possible to forecast and adopt prospective economic decisions; it had first of all to satisfy the needs of management of enterprises and to be more universal and analytical. However, these plans did not become a reality: the socialist system of accounting fell to pieces.

And now some questions may be asked: what was the contribution of socialist accounting in to the process of the development of world accounting? Could it have contributed anything at all? Is it worthwhile analyzing the past of the socialist accounting on the whole if it is no longer in existence? These and other numerous questions require accurate answers.

Book depositories of libraries still possess textbooks and monographs written by well-known authors of socialist countries, and governmental resolutions as well as those of the trade-union accounting organizations on various items of the socialist system of accounting. There is every reason to believe that a great number of these sources contain a grain which can bear fruit for the Western system of accounting.

Conclusions

The basics of socialist accounting were created in the Soviet Union. The principal normative acts (resolutions, directions and instructions)

regulating the management of the accounting were prepared. After the victory of socialism in Bulgaria, Czechoslovakia, Poland, Hungary, GDR and Romania, there began the process of accounting reformation on the socialist basic. The following forms were used to rearrange accounting of the people's democratic countries according to the soviet model of accounting: 1) popularization of the fundamental principles, forms and methods of the soviet accounting via the press of the socialist countries; 2) publication of the most important soviet directives (resolutions, directions and instructions) on the items of accounting in the socialist countries; 3) translations of the works issued by the soviet authors, and urging of the local authors to write their works on accounting to meet the demands of the socialist economy; 4) acquainting of the experts in accounting from the people's democratic countries with the practical experience of accounting management in the USSR companies and organizations; 5) sending the soviet experts in accounting on a mission to the socialist countries to evaluate the state of accounting and to share experience in the management of soviet accounting, etc.

The stage of creation of a common model of accounting for the whole socialist camp started in the year 1970. International symposiums were held in 1972–1985: in Bulgaria (1972), GDR (1974), USSR (1975, 1981), Hungary (1978), Czechoslovakia (1983), etc., in which the issues of a common model of accounting were dealt with.

The following recommendations were submitted: 1) to create a common plan of scientific research for all the socialist countries; 2) to prepare and to publish a comparative dictionary of the terms and notions of accounting; 3) to create the scientific coordination centre for dealing with the problems of accounting; 4) to create an association of the socialist countries on the ac-

counting; 5) to prepare common charts of accounts; 6) to prepare a common system of financial accountability; 7) to prepare methods of accounting of production costs and of calculation of the products' prime-cost, etc. Some of these measures started to be implemented. For example, Bulgarian scientists prepared the balance form, Czech scientists elaborated the charts of accounts, etc. After the collapse of the socialist regime, implementation of these measures lost their sense.

The present investigation has proven that so far no answers have been given to the questions

regarding the contribution of the soviet accounting into the evolution of the world's accounting, the value of its theory and practice for the future, seeking to improve the European Union Directives and international standards of financial accountability. The research of these problems needs to be continued. The experience of the former socialist countries could be useful for the development of the international accounting theory and practice, first of all for preparing united charts of accounts, forms of financial statements, methods of calculating the cost of production, etc.

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SOCIALISTINĖS APSKAITOS TRIUMFAS IR GRIŪTIS: ISTORINIS ASPEKTAS

Jonas Mackevičius

Santrauka

Buhalterinės apskaitos reikšmė socialistinėje centralizuotoje planinėje ekonomikoje ir kapitalistinėje laisvos rinkos ekonomikoje yra nevienoda, nes iš esmės skiriasi jų struktūros ir tikslai. Centralizuotai planuojamo ūkio sąlygomis buhalterinė apskaita teikia informaciją vyriausybės institucijoms šalies ekonomikos planavimo ir išteklų paskirstymo tikslams. Buhalterinės apskaitos funkcija yra administracinė, ji leidžia kontroliuoti valstybinių įmonių veiklą siekiant vykdyti politiškai apibrėžtus gamybos tikslus. Laisvos rinkos sąlygomis buhalterinė apskaita parengia ir perduoda informaciją apie įmonių veiklą suinteresuotiems asmenims ir institucijoms – vidaus ir išorės informacijos vartotojams. Šis tikslas vykdomas dviem skirtingais lygiais: 1) valdymo apskaita teikia informaciją, reikalingą įmonių vadovams ir savininkams, norintiems planuoti ir kontroliuoti savo pačių veiklą, ir 2) finansinė apskaita teikia informaciją išorės informacijos vartotojams (investuotojams, pirkėjams, tiekėjams, bankams ir kt.), norintiems dalyvauti įmonės veikloje.

Iki šiol socialistinės centralizuotos planinės ekonomikos ir kapitalistinės laisvos rinkos ekonomikos buhalterinės apskaitos sistemų lyginamoji analizė atlikta nepakankamai, neatskleista jų įtaka viena kitai. Dabar neretai keliama klausimai: ką davė, ką galėjo duoti ir ar galės duoti ateityje socialistinė apskaita pasaulinės buhalterinės apskaitos raidai? Ar bus panaudotos socialistinių šalių autorių mintys ir idėjos tobulinant konkurencingos rinkos ekonomikos buhalterinės apskaitos sistemą? Siekinat atsakyti į šiuos klausimus, buvo iškeltas tikslas iširti tarybinės buhalterinės apskaitos sistemos paplitimą liaudies demokratijos šalyse ir priešlaides bendrai unifikuotai socialistinė apskaitos sistemai sukurti bei galimą jos įtaką pasaulinei apskaitos raidai. Buvo taikyti šie tyrimo metodai – mokslinės literatūros ir buhalterinės apskaitos tvarkymą reglamentuojančių teisės aktų analizė ir vertinimas, surinktos informacijos sisteminimas ir apibendrinimas.

Socialistinės buhalterinės apskaitos pagrindai buvo sukurti Tarybų Sąjungoje. Buvo parengti pagrindiniai normatyviniai aktai (nutarimai, nuostatai, instrukcijos), reglamentuojantys buhalterinės apskaitos tvarkymą. Tyrimas parodė, kad pagrindiniai normatyviniai aktai, remiantis kuriais buvo rengiami kiti reglamentai, buvo "Nuostatai apie įmonių ir ūkinių organizacijų dokumentus ir įrašus buhalterinėje apskaitoje" (1946 m.) ir „Valstybinių, kooperatinių, visuomeninių įstaigų, organizacijų ir įmonių vyriausiųjų (vyresniųjų) buhalterinių nuostatų" (1947 m.).

Po socializmo pergalės Bulgarijoje, Čekoslovakijoje, Lenkijoje, Rumunijoje, Vengrijoje ir Vokietijos Demokratinėje Respublikoje prasidėjo buhalterinės apskaitos pertvarkymo socialistiniais pagrindais procesas. Siekiant pertvarkyti liaudies demokratijos šalių apskaitą pagal tarybinį apskaitos modelį buvo naudojamos šios formos: 1) pagrindinių tarybinių buhalterinės apskaitos principų, formų ir metodų populiarinimas socialistinių šalių spaudoje; 2) svarbiausių tarybinių direktyvinių aktų (nutarimų, nuostatų, instrukcijų) buhalterinės apskaitos klausimais leidimas socialistinėse šalyse; 3) tarybinių autorių darbų vertimai ir vietinių autorių skatinimas rašyti apskaitos darbus, atitinkančius socialistinio ūkio poreikius; 4) liaudies demokratijos šalių apskaitos specialistų susipažinimas su praktiniu TSRS įmonių ir organizacijų apskaitos tvarkymo patyrimu; 5) tarybinių apskaitos specialistų komandiravimas į socialistines šalis įvertinti esamą apskaitos būklę ir perteikti tarybinę apskaitos patirtį ir kt. Praktinis šių priemonių įgyvendinimas parodė, kad buhalterinės apskaitos pertvarkymas socialistiniais pagrindais, nors atskirose šalyse ir turėjo nemažai sunkumų bei specifinių ypatumų, TSRS iniciatyva buvo įgyvendintas palyginti per gana trumpą laikotarpį ir užbaigtas iki 1955 metų. Kūrybinis tarybinės buhalterinės apskaitos patirties panaudojimas leido liaudies demokratijos šalims 1955–1970 metais parengti naujas buhal-

terinės apskaitos formas ir metodus, atspindinčius tos šalies ekonomines, politines, istorines ir kitas ypatybes.

Nuo 1970 metų prasidėjo bendro visam socialistiniam lageriui buhalterinės apskaitos modelio kūrimo etapas. 1972–1985 metais vyko tarptautiniai simpoziumai: Bulgarijoje (1972), VDR (1974), TSRS (1975, 1981), Vengrijoje (1978), Čekoslovakijoje (1983) ir kt., kuriuose buvo nagrinėjami bendro buhalterinės apskaitos modelio kūrimo klausimai. Buvo pateiktos tokios rekomendacijos: 1) sudaryti bendrą visų socialistinių šalių mokslinių tyrimų planą; 2) parengti ir išleisti apskaitos terminų ir sąvokų palyginamąjį žodyną; 3) sukurti buhalterinės apskaitos problemų mokslo koordinacinį centrą; 4) sukurti socialistinių šalių buhalterinės apskaitos asociaciją; 5) parengti bendrą buhalterinės apskaitos sąskaitų planą; 6) parengti bendrą finansinės atskaitomybės sistemą, suvienodinti jų turinį ir formą; 7) parengti gamybos išlaidų apskaitos ir pro-

dukcijos savikainos kalkuliavimo metodologiją ir kt. Kai kurios šių priemonių buvo pradėtos įgyvendinti, pavyzdžiui, bulgarų mokslininkai parengė balanso formą, čekų – sąskaitų planą ir kt. Tačiau žlugus socialistiniam lageriui šių priemonių įgyvendinimas neteko prasmės.

Tyrimas parodė, kad iki šiol lieka neatsakyti klausimai: ką davė socialistinė apskaita pasaulinės apskaitos raidai, ar jos teorija ir praktika gali būti naudinga ateityje tobulinant Europos Sąjungos direktyvas ir tarptautinius finansinės atskaitomybės standartus? Todėl šios problemos mokslinius tyrimus reikėtų tęsti. Buvusių socialistinių šalių patirtis galėtų būti vertinga pasaulinės apskaitos raidai, pirmiausia – rengiant bendrą buhalterinės apskaitos sąskaitų planą, tobulinant finansinės atskaitomybės formas, gamybos išlaidų apskaitos ir produkcijos savikainos kalkuliavimo metodus ir kita.

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