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THEORETICAL ASPECTS OF USING THE COMPARATIVE METHOD IN THE FRAMEWORK OF PROVIDING THE ACCOUNTING GLOBALIZATION PROCESSES

In conditions of modern economic management, when the processes of globalization and integration gain overall importance, the level of international cooperation increases, which causes the demand of learning the European integration experience of the European Union member countries.

The principal informational background for business cooperation at the international level is accounting. Accounting systems of different countries differ from each other. This is caused by the historical development, national traditions, world outlook, political institutes etc.

The integration of accounting is very important for the effective international cooperation, thus it can't be made without investigation of international experience. The integration concept in the context of accounting is characterized as the process of inter-correspondence of accounting systems of different countries and of accounting data comparison.

Comparative analysis is one of the most effective methods of investigation, which was used in an-

cient times. However, it is not used to the full extent in economics, particularly in accounting. There is established the expediency of using the comparative analysis in scientific researches in the framework of accounting.

The concept of comparative analysis determined as a method of investigation became the basis of distinguishing the principal objects of comparative method in the framework of accounting (revealing the positive and negative aspects of accounting systems development in different countries; establishing the social, political and economic conditions, which determine the formation of positive and negative phenomena in the framework of accounting; defining the influence of the given phenomena on the development of the country (or group of countries), region, world as a whole; estimating the possible consequences of integrating the accounting system as a whole or its particular components into the conditions of another country; estimating the possible synergetic effect and its consequences in case of formation of regional and worldwide internation-

al accounting systems, which promotes the increase of effectiveness of comparative investigations in accounting of different countries.

The comparative investigations make it possible to better understand the advantages and disadvan-

tages of learning particular scientific theories and methodologies, consequently to determine more precisely the potential positive and negative aspects of using this or that theory while elaborating the particular scientific problems.