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CHRONICLE OF THE DEVELOPMENT OF ACCOUNTING IN BELARUS IN THE PERIOD BEFORE THE FIRST PARTITION OF THE COMMONWEALTH OF POLAND AND LITHUANIA (1772)

ХРОНИКА РАЗВИТИЯ БУХГАЛТЕРСКОГО УЧЕТА В БЕЛАРУСИ В ПЕРИОД ДО ПЕРВОГО РАЗДЕЛА РЕЧИ ПОСПОЛИТОЙ (1772)

Buhayeu A.

Vitebsk State Technological University, Belarus

E-mail: alexandr.bugaev@gmail.com

Бугаев А.

Витебский государственный технологический университет, Республика Беларусь

Keywords: hypothesis, accounting, physical accounting, prime cost, wealth (capital).

Ключевые слова: гипотеза, бухгалтерский учет, учет в натуральном измерении, себестоимость, богатство (капитал).

Abstract. Despite the limited information on the state of accounting in ancient Belarus, the author puts forward a hypothesis about the initial impact on the accounting system of the achievements of the peoples who migrated to the territory of

modern Belarus in ancient times and who basically formed its ethnic group. The hypothesis is based on the latest data from archaeological excavations in Belarus.

Аннотация. Несмотря на ограниченность информации о состоянии бухгалтерского учета в древней Беларуси, автор выдвигает гипотезу об исходном влиянии на систему бухгалтерского учета достижений народов, которые переселились в давние времена на территорию современной Беларуси и которые в основном сформировали ее этнос. Гипотеза основывается на последних данных археологических раскопок на территории Беларуси.

The development of accounting in ancient times on the territory of modern Belarus coincided with the trends of Sumer, Egypt, Greece and Rome. This was influenced by the migration of peoples from the territory of Sumer (the people of Cimbri), Asia Minor – Hetty and Troy – (the people of Venedi (Veneti), the Black Sea region (Celts-Bastarnae people and later Goth people from Amali clan) from the 10th century BC to 5th century AD, as well as trade relations with certain territories (Egypt, Greece, Rome, Byzantium, etc.) Undoubtedly, the rather wide achievements of the culture (including accounting) of the Sumerians, Hittites, Trojans and other peoples of the above-mentioned southern territories were lost during time of the great migration, which probably lasted for more than a dozen years. Nevertheless, information about the size of the remains and changes in the amount of food, beasts of burden, livestock, weapons and other property (in kind), the number of surviving settlers, in particular warriors, was an important condition for the survival of settlers in a hostile environment during their journey to Europe. Therefore, the accounting system of the ancient ancestors of today's Belarusians was kept up to date for their practical needs condition.

Accounting in that period, of course, was carried out in natural (physical) measurement, on linen scrolls with records in soot ink, which is confirmed by the findings of the latest archaeological excavations (by the way, it was Cimbri people who brought the flax culture to Belarus). The cost of goods produced during this period was not calculated, just as the financial result of a specific barter transaction with local natives was not calculated (the main thing is to get the goods in the required quantity in order to survive the clan).

Later, upon arrival at the place of resettlement, the accounting system existed within the boundaries of individual clans (families), agricultural estates, religious complexes, individual households and artisans, was based on maintaining cards for individual accounts (linen scrolls) with the recording of income and expenditure by type of property. The cost of manufactured goods in its modern sense was not calculated; in this case, only outflows of funds for handicraft activities (wages of hired personnel, expenses of stocks acquired by barter) were taken into account in natural (physical) terms. The property of a clan and other economic units consisted of both goods for sale and personal property of its members, that is, property for entrepreneurial activity was not separated from property for own consumption. Taxes during that period were levied mainly in kind in the form of goods or works.

The results of the activity were calculated only after the end of the agricultural year, that is, after October 31 (after Halloween), but from November 01 – the day of All the Gods of the Cimbri, Venedi (Veneti), Celts-Bastarnae and Goths-Amali people – (in Christianity – All Saints Day) – a new accounting cycle began. To do this, reconciliation was carried out of the actual availability of the amount of property (remains) with the accounting data.

The increase in the amount of property (without debts at the end of the year) for the agricultural year meant an increase in the wealth of the clan-family and other economic units (subsequently, from the era of capitalism, such an increase as the difference between the value of property and the amount of debts was called capital); the sufficiency of property for the survival of the clan or economic unit was also determined for at least the next year (food in stocks and essentials, including military supplies). During this period of time, the development of accounting was purely practical in relation to the presence of various types of property: the more types of property, the more scrolls.

Gradual transition to the monetary form of tax collection, as well as the expansion of the geography of trade, accompanied by an increase in the delivery time of goods, led, in addition to the already existing accounting in kind, to the need for a monetary valuation of part of the clan's property (primarily purchased from others or intended for sale) at the end of the year, and such a monetary assessment was carried out at the prices of the last fair of the year. This was due to the fact that in the absence of money in payment of taxes, the collectors at its monetary value could accept a certain amount of a particular type of property. In practice, the goods intended for the personal consumption of the clan was not valued in cash (just as now, the household does not evaluate the amount of potatoes in bags in cash, harvested for the winter and grown on a personal plot and not intended for subsequent sale; just as the family is not interested in the value firewood prepared by them for the winter, except for their sufficiency for at least one heating season).

The entry (forced or voluntary) of the ancient clans on the territory of modern Belarus into various state and interstate associations (for example, the Vitebsk and Polotsk principalities, etc.) did not lead to a significant change in the accounting system of individual clans and economic structures. New more efficient options for the structure of accounts (analytics) were adopted into practice, including some accounts for accounting for income for the year. With the unification of the clans into the Grand Duchy of Lithuania, with the expansion of the geography of trade relations and their reorientation, mainly to the West, the penetration of knowledge on accounting and accounting practices from Europe began, followed by the adaptation of useful practical skills for local conditions (the path from the Varangians (Vikings) to the Greeks along the Dnieper to the south was stopped by the capture of Kyiv by the Horde (Orda) in 1240; from the middle of the 12th to the middle of the 17th century, Vitebsk, Polotsk and other cities had close ties with the Hanseatic trade union-League). This became especially noticeable after the creation of the Union of the Principality with the Crown (Poland), when the accounting system began to change based on the implantation of

ideas and techniques from Italy, both through the German states of the Hanseatic League, the Czech Republic and Poland, and through the transfer of accounting practices directly based on the exchange of accounting experience. This was made in connection with the change in tax legislation in the Crown and the Principality after the adoption of the Statute of the Grand Duchy of Lithuania (1529, 1566, 1588).

After the seizure of the territory of Belarus by the Russian Empire, the development of accounting in Belarus did not differ from the trend in the development of accounting in the Russian Empire until the collapse of the Soviet Union in 1991.

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ECONOMIC ANALYSIS OF BALANCE IN EXPORT- IMPORT COMMODITY FLOWS OF CLOTHES IN EAEU

ЭКОНОМИЧЕСКИЙ АНАЛИЗ СБАЛАНСИРОВАННОСТИ ЭКСПОРТНО-ИМПОРТНЫХ ТОВАРНЫХ ПОТОКОВ ОДЕЖДЫ ЕАЭС

Букаш К.

Vitebsk State Technological University, Belarus

e-mail: krbykoff@mail.ru

Быков К.Р.

Витебский государственный технологический университет, Республика Беларусь

Keywords: balance, export, import, clothing, EAEU, mutual trade, foreign trade, commodity structure, commodity group.

Ключевые слова: сбалансированность, экспорт, импорт, одежда, ЕАЭС, взаимная торговля, внешняя торговля, товарная структура, товарная группа.

Abstract. The article defines the balance of foreign trade. The analysis of foreign trade in clothing goods of the EAEU in mutual trade with member countries and with third countries was carried out. An assessment is given of the dynamics and changes in the structure of foreign trade indicators in the context of commodity groups and foreign trade partners. The main conclusions of the foreign trade in clothing goods of the EAEU for the development of management decisions are made.

Аннотация. В статье дано определение сбалансированности внешней торговли. Выполнен анализ внешней торговли товарами одежды ЕАЭС во