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TRENDING TOPICS OF ACCOUNTING RESEARCH: EXPERIENCE OF UKRAINE

ABSTRACT

The purpose of the research is to identify trend topics of scientific research of accounting in Ukraine and to develop a methodology for assessing the relevance of research.

To assess the relevance of research topics, we undertook the study in three phases: 1) comparison of research topics in Ukraine and Germany using analytical methods; 2) study of the conformity of research topics in Ukraine to the directions of the strategic development of Ukraine; 3) doing a survey among scientists on their experience in choosing research topics.

In general, the findings of the study suggest that dissertation topics in Ukraine do not correspond to either the directions of European scientific research on accounting or the State Development Strategy of Ukraine.

In this situation, the scientists themselves have to make a choice. First, they should undertake really useful developments for practice in Ukraine that may be of little interest to foreign scholars and practitioners, but that influence the citation of research results. Or second, they should deal with issues that may help address global needs, but in Ukraine, they may not be needed for some time, although relevant. Our conclusion is that accounting is a "service" for obtaining information and the development of a methodology for applying this tool in practice is the task for scientists. In Ukraine, we receive developments with a delay; therefore, it is important to take into account the current trends in accounting in the world.

In Ukraine, the war has been going on for 8 years, but this topic is not presented at all in accounting, which requires reforming the system of scientific research on accounting, which is carried out with state funds.

Keywords: accounting, analysis, audit, control, thesis, research topics

JEL Classification: R14, D18, P2, B40, G39, M40

INTRODUCTION

At the stage of choosing the topic for scientific research, we often assess subjectively its relevance and our own attitude to future findings. Is there any scientifically based algorithm for choosing topics that would help young scientists? It is logical if the vector of research topics focuses on the strategic development of a country. This is especially true for economics. The findings of our empirical study have revealed the repetition of the Ph.D. topics and article titles in economics over a period of time. Why? In conditions of acute funding shortages, each scientific study should have added value, which is measured not only in financial metrics but also has a social effect.

We conducted research on one of the economic specialties in Ukraine, namely – Accounting, Analysis, and Audit (by type of economic activity). This area of scientific research is designed to ensure the development of the country's economy by performing the so-called "service" function. Neither accounting nor analysis in itself produces any added value. Their main task is to create favorable conditions for doing business, and developing the country by providing the top management with the necessary information for decision-making. Teresa P. Gordon (2009) and Jason S. Porter (2009) noted that all academic research on accounting studies how accounting affects the world around us and how the world affects accounting.

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In Ukraine, the topic of scientific research is approved in several stages. Initially, the discussion takes place at a meeting of the department at a university, among the members of the department, who are professionals in this area of research. Then the topic is approved by the academic council of a higher institute or a research center. An expert for that is appointed by the members of the council. Experts who are not members of the council may be appointed to assess the relevance of the topics of the post-doctoral thesis. In other words, in fact, there is a situation where the planned topics are rarely evaluated by specialists with really a narrow specialization in a particular field. All experts are usually representatives of the same higher institution or research center. And only at the stage of completion of a study, real experts with experience in doing research in a similar area are involved in its discussion and evaluation.

LITERATURE REVIEW

Bibliometric studies in a certain field are often found in scientific publications. YU. A. Kuzminsky et al. (2012) have carried out a quantitative and qualitative analysis of published dissertations on accounting and auditing in Ukraine. Huacheng Wang et al. (2018) have performed a study of articles written on accounting in China for the last 40 years. Alexander Josef Just (2011) analyzed the topics of accounting articles from six leading scientific journals indexed in the Scopus database. Their findings have shown that scientists mostly use empirical research methods, and institutional theory and researches are focused on the management system. Jose M. Merigo et al. (2018) have presented a bibliometric overview of accounting research using the Web of Science database, identifying the most relevant research in this field classified by papers, authors, journals, institutions, and countries. In this study, topical areas were classified into 6 categories such as accounting information system (AIS), auditing, financial, managerial, tax, and other. The contribution of countries and universities to the development of accounting science has been studied in detail in *Accounting Research: A Bibliometric Analysis* (2013). Moreover, we took into account the availability of research findings that show the limitations in the development of science in regard to the wrong choice of a topic (Charles Weiss et al. 2001), Charles Weiss (2001) notes that an economy built on modern technologies requires not only scientists and laboratories, but also a set of institutions that seem far from technology: infrastructure, capital markets, modern communications, reasonably sound economic policies, and a business climate favorable for investment. No country is perfect in this regard. A scientifically sound industry is unlikely to prosper without these conditions if they are completely absent (AAAS, 2001). A more detailed study of the methodology for evaluating the effectiveness of research showed that this technique focused on evaluating the results and was not used at the planning stage. Therefore, a natural question arises: is the current system of research planning in Ukraine effective? We want to emphasize that this is important for accounting research, which does not involve fundamental experiments but focuses only on the study of practice and development of recommendations. The main criteria for the quality of research by scientists remain the Nirsch index (Hirsch J.E., 2005). However, publications (Alesia Zuccala 2013, Goroviy V. 2015) is emphasized that the humanities need a different approach.

AIMS AND OBJECTIVES

The purpose of our research is to identify trend topics of scientific research of accounting in Ukraine and to develop a methodology for assessing the relevance of research. Our conclusions are based on the data of the analysis of the correspondence of the topics of dissertation research in Ukraine to the development strategy of the state, as well as a comparison of research topics with countries with more developed economies, empirical research, and a survey.

METHODS

Taking into account that the valuation of scientific developments in accounting is not carried out, and they are not subject to patenting and to sale on the market. Accordingly, the classical methods of performance evaluation could not be applied. We tried to identify the main trends in research in general and to identify the relationship with the strategic aims of the country.

To assess the relevance of research topics, we undertook the study in three phases:

- comparison of research topics in Ukraine and Germany using analytical methods;
- study of the conformity of research topics in Ukraine to the directions of the strategic development of Ukraine;
- doing a survey among scientists on their experience in choosing research topics.

The base of Ukrainian dissertation research was formed based on the results of searching for abstracts of dissertations in the specialty 08.00.09 "Accounting, Analysis, and Audit (by Type of Economic Activity)" on the electronic resource of the National Library of Ukraine named after V.I. Vernadsky (<http://www.nbuv.gov.ua>) in the following section: Information Resources, Scientific Resources, Abstracts of Dissertations). The database of German dissertation research was done based on the findings from searching dissertation abstracts on the electronic resource DART-Europe E-theses Portal (<http://www.dart-europe.eu>) where the country of Germany was chosen). The search was performed by the following keywords "accounting", "audit", "control", and "reporting".

To simplify the analysis, all studies were divided by the conditional objects of research namely human and social capital "animated", tangible assets "inanimated", intangible assets "intelligence" (intellectual property and innovation), financial assets, and financial calculations "financial". Moreover, dissertations were divided by areas of research, namely accounting theory, accounting practice, analysis, estimation, audit, control, taxes, and reporting. The research topics were distributed by the priorities of the Sustainable Development Strategy "Ukraine 2020".

We have found 904 abstracts of dissertations in this target area of research written in Ukraine and 322 abstracts – in Germany for the time period of 2008-2020. Totally they are more than 1,200 positions. Since the number of dissertations in Germany by years of observation, both in general and by research objects, is significantly smaller than the number of dissertations in Ukraine, we compared not only the numerical values of the number of dissertations but their ranks as well. Based on the index of the number of dissertations on accounting, analysis, and control for the time period of 2008-2020, the ranking by years was carried out in descending order of the number of defended dissertations for each object of study.

Pearson's correlation coefficient was used to define the strength in the relationship between the numerical values of the number of defended dissertations, and Spearman's rank correlation coefficient was applied for the ranks. The same rank values correspond to the same number of dissertations for different years.

A survey of 100 scientists with a degree of Candidate of Economic Sciences (Ph.D. in Economics) in the specialty 08.00.09 – Accounting, Analysis, and Audit (by Type of Economic Activity), whose dissertations were defended in the time period from 1995 to 2015 in various specialized academic councils of universities and research centers of Ukraine, has been fulfilled. The survey was conducted via e-mails and one question was asked, namely, how the topic of research was chosen.

RESULTS

Foreign research projects do not focus only on accounting matters. As well they deal with new patterns, causal relationships, and the application of research methods. The topics of studies performed in Ukraine are narrower that causes by the requirements of the "specialty passport". Figure 1 shows the general dynamics of the number of defended dissertations to get a degree in accounting, analysis, and control in Ukraine and Germany.

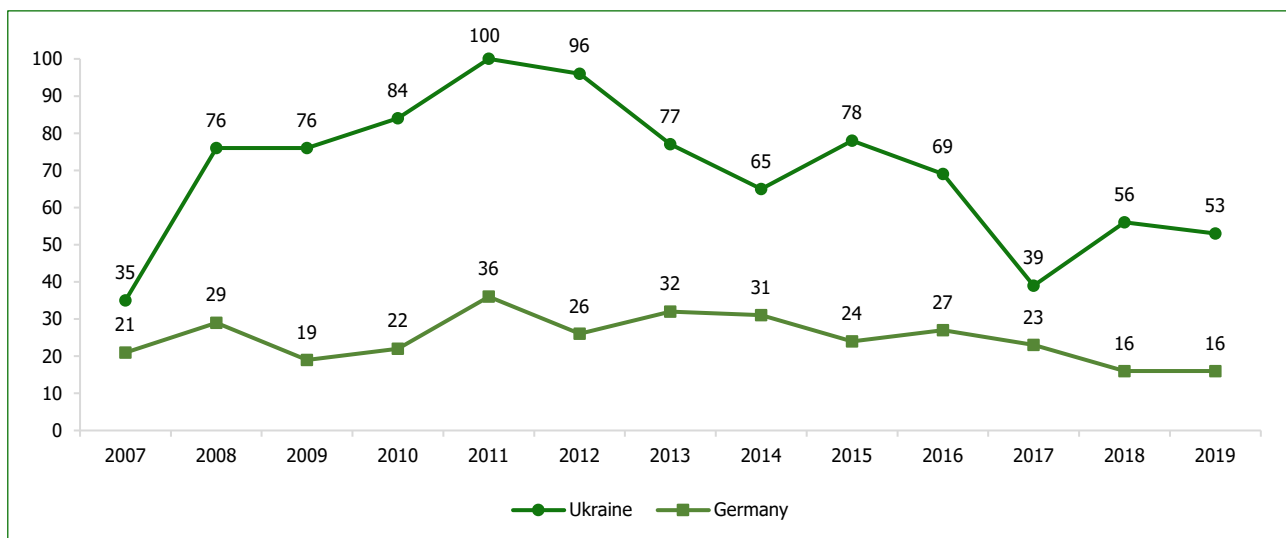


Figure 1. Dynamics of the number of dissertations in accounting, analysis, control in Ukraine and Germany. (Source: author's own calculations based on the electronic resource DART-Europe E-theses Portal (<http://www.dart-europe.eu>))

Table 1 summarizes the keywords of studies in accounting, analysis, and control performed by Ukrainian scientists. The data in the table present the general topic area of research. The object of research was analyzed in more detail and systematized in Tables 2 and Table 3.

Table 1. Distribution by the keywords of the title of Ukrainian studies in accounting, analysis, and control.

Year	Thesis Number	Theory	Accounting	Analysis	Estimation	Audit	Control	Controlling	Taxes	Reporting	Insurance	Inventory	Forensic accounting examination
2008	35	11	24	9	2	7	8		1	1			1
2009	76	16	61	28	3	11	22	1		4			
2010	76	20	61	24		16	17						
2011	84	26	64	26	3	12	27						
2012	100	28	79	35		13	31		2	4	1		
2013	96	15	79	36		18	24	1	5	6	1	1	
2014	77	15	66	23	4	5	30		1	3			
2015	65	10	52	19	5	11	21		1	1			
2016	78	11	68	32	2	10	18		2	2			
2017	69	9	50	21		13	14	1	1	5			1
2018	39	6	30	13		3	10		1	4			
2019	56	12	40	21		9	12		3	4			
2020	53		35	17	3	10	13			4			
Total	904	179	709	304	22	138	247	4	18	40	2	1	2

According to the Table 1, most of the scientific studies analyzed by us in Ukraine are devoted to accounting (709 out of 904 or 78.4%), slightly less – to analysis (304 out of 904 or 33.6%) and control (247 out of 904 or 27.2%).

Systematization of dissertations by objects of research in Ukraine is provided in Table 2, and in Germany – in Table. 3. Meanwhile, the number in the list exceeds the number of dissertations, as there are studies aimed at several objects. The share of such ones in Ukrainian is 3% (26 out of 904), and in German – 20% (62 out of 322).

Table 2. Conditional grouping of the dissertations in Ukraine (904 works) by object of study.

Year	Animate	Inanimate	Financial	Intelligence	Total
2008	4	11	17	4	36
2009	5	36	34	3	78
2010	3	27	43	5	78
2011	5	40	35	4	84
2012	7	33	56	5	101
2013	8	31	57	1	97
2014	5	29	41	3	78
2015	5	29	29	2	65
2016	5	34	33	7	79
2017	9	26	34	0	69
2018	6	11	19	3	39
2019	4	13	33	7	57
2020	7	28	29	5	69
Total	73	348	460	49	930

Studies in Ukraine mainly focus on financial assets and financial settlements. In particular, most often they are calculation of income, expenses, financial results, and receivables in regard to financial assets.

Table 3. Conditional grouping of the dissertations in Germany (322 works) by the object of study. (Source: author's own calculations based on the electronic resource DART-Europe E-theses Portal (<http://www.dart-europe.eu>))

Year	Animate	Inanimate	Financial	Intelligence	Total
2008	1	9	15	0	25
2009	2	10	20	2	34
2010	2	8	13	2	25
2011	1	6	16	2	25
2012	3	18	23	1	45
2013	0	10	20	4	34
2014	3	11	17	1	32
2015	2	15	19	0	36
2016	3	6	19	1	29
2017	2	11	18	3	34
2018	2	11	13	1	27
2019	3	6	11	0	20
2020	0	8	10	0	18
Total	24	129	214	17	384

According to the Table 3, studies in Germany mainly focus on financial assets and financial settlements (214 out of 384 or 55.7%) and inanimate (129 out of 384 or 33.6%).

It's worth to emphasize the outcomes of the dissertation analysis by types of economic activity (NACE). In Ukraine, 36% of studies is carried out without reference to the industry. Meanwhile, the main sector of economy for research is agriculture (17%) (Figure 2). In terms of economic activities, most studies were conducted within the following economic activities: agriculture, forestry and fisheries – 149 studies, processing industry – 165 studies, wholesale and retail trade; repair of motor vehicles and motorcycles – 67 studies, financial and insurance activity – 47 studies, public administration and defense; compulsory social insurance – 28 studies.

There were 69% of dissertation research projects undertaken in Germany without reference to any industry, as the main emphasis was on the type of enterprise by size and affiliation to financial institutions, non-profit organizations, large enterprises, corporations, etc.

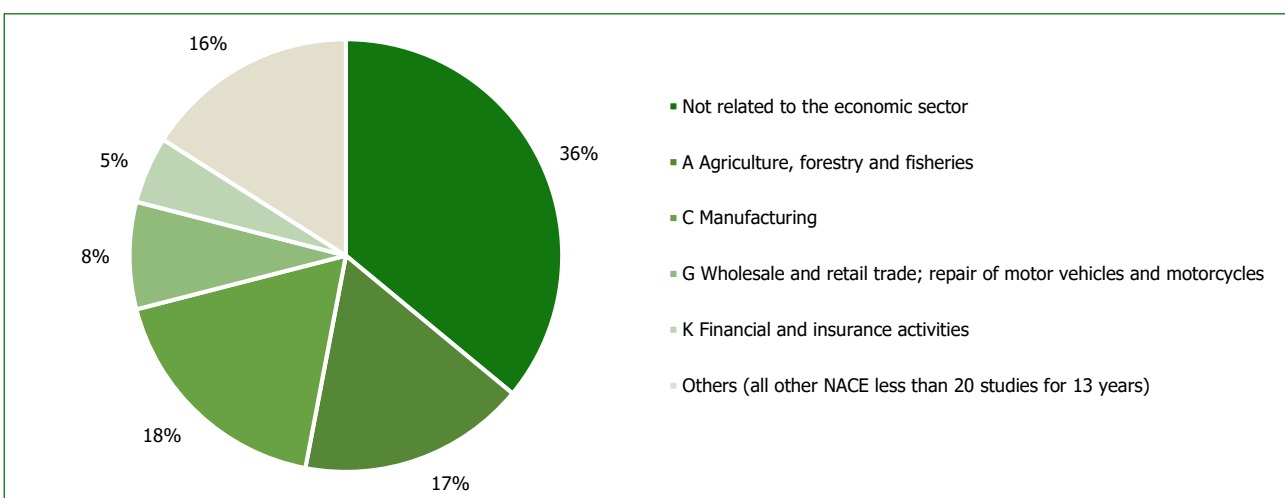


Figure 2. Distribution of research topics in Ukraine by types of economic activity of enterprises.

The outcomes of the comparison of dissertation topics in Ukraine and Germany are revealed in Table 4. We divided the entire observation time period into 6-year ones. Using the Pearson correlation coefficient, we estimated the strength and direction of the relationship between the number of dissertations in Ukraine and Germany for the simultaneous cases, and for cases of 1 year, 2 years, and 3 years lag in Ukraine.

Table 4. Estimation of the strength and direction of the relationship between the number of dissertations in Ukraine and Germany by 6-year periods during the study period. Notes: * - strong relationship, ** - middle relationship. (Source: author's own calculations based on the electronic resource DART-Europe E-theses Portal (<http://www.dart-europe.eu>))

Indicators for assessment the strength and direction of relationship	Assessment of the strength and direction of relationship by the objects of study				
	total	Animate	Inanimate	Financial	Intelligence
The periods coincide (13 years, 2008-2020)					
Pearson's correlation coefficient (by number)	0.544	-0.309	0.082	0.537	-0.577
Spearman rank correlation coefficient (by rank)	0.519	-0.151	-0.077	0.499	-0.394
Direction of relationship	direct	inverse	direct	direct	inverse

According to the Table 5, and based on the calculated Pearson correlation coefficients, and Spearman rank correlation coefficients, the relationship is weak and direct between indicators of the number of defended dissertations in Ukraine and Germany with the focus on animate, inanimate, financial. Whereas the relationship is weak and inverse between the index of the number of defended dissertations with the focus on intelligence (herewith, the strength of the relationship, in this case, is the smallest).

The conformity of the dissertation research topics in Ukraine to the State Development Strategy of Ukraine has been fulfilled according to four vectors (development, security, responsibility, pride) in terms of economic activities. Overall 61 directions of the State Development Strategy of Ukraine and 22 types of economic activity have been considered.

The outcomes of the evaluation showed that most of the topics of dissertation research in Ukraine correspond to the following areas of the State Development Strategy:

- 1) according to a vector of development:
 - financial sector reform – 46 studies;
 - capital market reform – 43 studies;
 - reform of agriculture and fisheries – 152 studies;
 - investment attraction program – 27 studies;
 - reform of public financial control and budget relations – 35 studies;
- 2) according to the safety vector:
 - intellectual property protection reform – 30 studies.

The topics of dissertation research focused on the third and fourth vectors are insignificant. They are up to 20 studies according to the directions of Strategy.

A study of the relevance of dissertation topics to the Sustainable Development Strategy "Ukraine – 2020" showed that 28% (255 studies) do not refer to it at all, although they were carried out during the time period of its implementation. Having received the outcome that the topics of dissertation research in Ukraine do not correspond to either the directions of European scientific research on accounting or the State Development Strategy of Ukraine, in addition, we conducted a survey among Ukrainian scientists via e-mail. There were five answer options obtained according to a survey of 100 scientists (Table 6).

Table 6. Options of responses obtained from a survey conducted among Ukrainian scientists.

№	Options of answers	Number of respondents
1	The topic was determined by the supervisor	83
2	The topic referred to a scientific topic that was being worked on at the university and institution at that time	7
3	The author identified the topic independently, guided by the relevance of research from the scientific literature	5
4	The author identified the topic independently, guided by practical experience and demand	2
5	The author was interested in the problem, which was developed into a full-fledged study	3

The subject matter of the dissertation research is determined by the supervisor for 83 out of 100 Ukrainian scientists. Only 10 out of 100 scientists are able to choose the topic of the dissertation research independently.

DISCUSSION

The methodology for assessing the relevance of research at the stage of their approval requires further research and development. In our opinion, the minimum criterion is compliance with the country's development strategy and global challenges.

In the conditions of a long-term war, assessing the relevance of research will allow funds to be directed to the development of important social topics

CONCLUSIONS

In general, we can talk about a negative experience in choosing topics for scientific research. Most of the studies for the analyzed period are accounts of current and non-current assets in agriculture. The findings of the study in Ukraine indicate that:

- 28% of dissertation research projects do not meet the strategic directions of development of Ukraine;
- 74% of dissertation research focuses on a specific sector of the economy (mainly on agriculture), that reduces their practical significance;
- the topics of dissertation research does not correspond to world trends;
- the subject matter of the dissertation research is determined by the supervisor;
- 3% of dissertation research focuses on several objects of study.

Thus, the existing model of research planning in accounting, analysis, and control can be considered ineffective in Ukraine. The evaluation by internal experts at the stage of approving the research topic is not completely objective. Nevertheless, dissertation research is approved by experts at the stage of evaluation of the completed thesis because there are elements of novelty and implementation in it, but their practical significance may be insignificant.

Foreign research topics on accounting use research models and hypotheses from the fundamental sciences, along with financial statements, stock prices, surveys, computer simulations, and mathematical models, which provide a basis for subsequent implementations of accounting. Only a few such works were found in Ukraine.

In our opinion, the topics of dissertation research should be comprehensive and cover more than one object of study to assess the relationships and impact.

A natural question arises: should the relevance of studies in accounting, analysis, and control in Ukraine meet the needs of Ukraine, or contribute to solving global problems? For example, new for Ukraine, research topics on Accounting in Separate Territorial Communities is essentially an adaptation of the world experience, where such decentralization took place many years ago. Such studies are very relevant in Ukraine, but their contribution to world science may not be properly appreciated. And changes in the health care system, which are also taking place in Ukraine, are not the object of domestic accounting research.

In this situation, the scientists themselves have to make a choice. They should undertake really useful developments for practice that may be of little interest to foreign scholars and practitioners, but that influence the citation of research results or should deal with issues that may help address global needs, but in Ukraine, they may not be needed for some time,

although relevant. Accounting is a "service" for obtaining information and the development of a methodology for applying this tool in practice is the task for scientists.

In Ukraine, we receive developments with a delay; therefore, it is important to take into account the current trends in accounting in the world. An example would be cryptocurrency, the accounting of which has been researched in Europe since 2014. In Ukraine, the first studies are only from 2019.

In Ukraine, the war has been going on for 8 years, but this topic is not presented at all in accounting, which requires reforming the system of scientific research on accounting, which is carried out with state funds.

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АКТУАЛЬНІ ТЕМИ БУХГАЛТЕРСЬКИХ ДОСЛІДЖЕНЬ: ДОСВІД УКРАЇНИ

Метою дослідження є визначення тенденцій наукового дослідження бухгалтерського обліку в Україні та розробка методології оцінки актуальності дослідження.

Щоб оцінити актуальність тем дослідження, ми провели дослідження в три етапи: 1) порівняння тем дослідження в Україні та Німеччині за допомогою аналітичних методів; 2) вивчення відповідності тематики досліджень в Україні напрямом стратегічного розвитку України; 3) проведення опитування науковців щодо їхнього досвіду вибору тем дослідження.

Загалом результати дослідження свідчать про те, що тематика дисертаційних досліджень в Україні не відповідає ні напрямом європейських наукових досліджень із бухгалтерського обліку, ні Державній стратегії розвитку України.

У цій ситуації вчені самі мають зробити вибір. По-перше, вони повинні взятися за дійсно корисні для практики в Україні розробки, які, можливо, мало цікаві закордонним науковцям і практикам, але впливають на цитування результатів досліджень. Або, по-друге, вони мають займатися питаннями, які можуть сприяти вирішенню глобальних потреб, але в Україні вони певний час можуть бути непотрібними, хоча актуальними. Наш висновок полягає в тому, що бухгалтерський облік є «сервісом» для отримання інформації й розробка методології застосування цього інструменту на практиці є завданням науковців. В Україні ми отримуємо напрацювання із запізненням, тому важливо враховувати сучасні тенденції бухгалтерського обліку в світі.

В Україні вже 8 років триває війна, але ця тема взагалі не представлена в бухгалтерському обліку, що вимагає реформування системи наукових досліджень із бухгалтерського обліку, які проводяться за державні кошти.

Ключові слова: бухгалтерський облік, аналіз, аудит, контроль, тезис, теми досліджень

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