

РЕГИОНАЛЬНАЯ И ОТРАСЛЕВАЯ ЭКОНОМИКА

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THE IMPROVEMENT OF GOVERNMENT ACCOUNTING SYSTEM IN THE SYRIAN ARAB REPUBLIC

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Abstract

Aim. This research paper examines in detail the existing accounting system in public sector organizations in the Syrian Arab Republic and develops ways of its improvement.

Methodology. A comparative analysis of the accounting system in public sector organizations in Syrian Arab Republic and Russian Federation was carried out, shortcomings of the accounting system in public sector organizations in the Syrian Arab Republic were identified and directions for its improvement were developed.

Results. Based on the results of the study, the listed activities will help bring the accounting system in public sector institutions of the Syrian Arab Republic to a higher level, will allow the generation of high-quality accounting reports.

Research implications. The shortcomings of the accounting system in the public sector of the Syrian Arab Republic have been identified, which impede the formation of high-quality accounting reports for its users and limit the possibility of using information generated in the accounting system for the purposes of making management decisions.

Keywords: Government accounts, public sector, general budget, Syria, cash basis, accrual basis

НАПРАВЛЕНИЯ СОВЕРШЕНСТВОВАНИЯ СИСТЕМЫ УЧЁТА В ГОСУДАРСТВЕННОМ СЕКТОРЕ СИРИЙСКОЙ АРАБСКОЙ РЕСПУБЛИКИ

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Аннотация

Цель. Рассмотреть существующую в Сирийской Арабской Республике систему бухгалтерского учёта в организациях государственного сектора и определить направления ее совершенствования.

Процедура и методы. Проведён сравнительный анализ системы бухгалтерского учёта в организациях государственного сектора Сирийской Арабской Республики и Российской

Федерации, определены недостатки системы учёта в организациях государственного сектора Сирийской Арабской Республики и выработаны направления её совершенствования.

Результаты. Сформулированные по итогам исследования мероприятия помогут вывести систему бухгалтерского учёта в учреждениях государственного сектора Сирийской Арабской Республики на более высокий уровень с целью формирования качественной бухгалтерской отчётности.

Теоретическая и/или практическая значимость. Выявлены недостатки системы бухгалтерского учёта в государственном секторе Сирийской Арабской Республики, препятствующие формированию качественной бухгалтерской отчётности для её пользователей и ограничивающие возможность использования информации, формируемой в системе бухгалтерского учёта, для целей принятия управленческих решений.

Ключевые слова: государственный сектор, система учёта, бюджетная система, Сирийская Арабская Республика, кассовый метод, метод начисления

Introduction

The relevance of the topic is due to the fact that in the Syrian Arab Republic, which is experiencing post-war difficulties, state institutions are not fully functioning. The accounting and reporting system in public sector institutions is lagging behind other countries, including the Russian Federation, which is actively transitioning to international accounting principles.

To date the problems of accounting reform in the Syrian Arab Republic have been raised in the works of a number of authors, in particular, L. I. Kulikova, A. Alsafadi. However, the authors consider only the problems of the influence of inflation on the financial reporting indicators of commercial organizations [7; 8; 9; 10], leaving without attention the problems of accounting specifically in the accounting of government institutions. N. D. Hurmuz went into great length on the significance and urgency of restructuring Syria's government and legal system [5; 6]. His works also lack an analysis of the problems existing in the accounting system of government institutions in the Syrian Arab Republic.

Most developed countries of the modern world are implementing or have already implemented IPSAS in their public accounting system which contributes to the formation of high-quality accounting reports of public sector organizations. Research on the implementation of IPSAS in the Middle East was carried out by M. E. Abdulkarim, E. A. Aboukhadeer, K. Abushamsieh [1; 2; 3; 4]. However even here Syria remains outside the perimeter of their research.

Our study aims to fill existing gaps in current research. Although before formulating specific directions for improving accounting in government institutions of the Syrian Arab Republic, we will analyze the existing accounting system in the country and identify its shortcomings.

Analysis of the government accounting system in the Syrian Arab Republic

Public sector institutions in the Syrian Arab Republic are classified into two types: government institutions of an administrative nature and government institutions of an economic nature. To understand the accounting system in these institutions, it is first necessary to conduct a comparative description of government institutions of an administrative nature and government institutions of an economic nature. We present the results of the analysis in Table 1.

Table 1 / Таблица 1

Comparative characteristics of two types of government institutions in the Syrian Arab Republic / Сравнительная характеристика двух типов государственных учреждений в Сирийской Арабской Республике

| Comparison sign | Government institution of economic nature | Government institution of administrative nature |
|--|--|--|
| Scope of activity of the institution | A legal entity that enjoys financial and administrative independence, contributes to the development of the national economy and carries out industrial, commercial, agricultural, tourism or financial activities and carries out these activities directly or through established companies or institutions. Examples: General Railway Corporation, Syrian Arab Airlines, Syrian Gas Company, Syrian Oil Company | A legal entity that, through its executive bodies, performs public services such as security, defense, justice, healthcare, education, social services and protection of state property. Example: government ministries |
| Organization of accounting in an institution | An accounting staff is created, headed by a financial manager | The staff consists of two accountants: one chief accountant, who makes decisions on authorizing expenses, appointed from the apparatus of the Ministry of Finance by the decision of the Minister of Finance, and the executor who actually carries out the transaction of transferring funds |
| Sources of financial support | They have several sources of financial support: income-generating activities and activities through budget financing | Activities financed from the budget. In case of receipt of income from income-generating activities, the funds are transferred to budget accounts |
| Financial statements | Submitted to the Department of Institutional Affairs of the Ministry of Finance and the Central Organization for Financial Supervision within three months after the end of the financial year | Financial statements are not prepared |
| Chart of accounts | The Chart of Accounts of commercial organizations is applied. Accounting is carried out using the accrual method | Chart of Accounts is not applicable. Accounting is carried out using a simple recording method on a cash basis. Decree No. 488 provides for the transition from the cash method to the accrual method, as well as the use of double entry, but to date the cash method and simple entry are still used |
| Depreciation | Depreciation rates are determined by regulations of the Ministry of Finance in the context of types of fixed assets. | Depreciation is not charged, since the acquisition of fixed assets is not considered an acquisition of assets (balance sheets of institutions of this type are not compiled), but rather expenses of the year of acquisition. In case of sale of fixed assets in subsequent periods, income from their sale is taken into account as revenue for the financial year. There is no adjustment of income for residual value to calculate the financial result |

| Comparison sign | Government institution of economic nature | Government institution of administrative nature |
|--|--|---|
| Purpose of activity | Commercial activity is the provision of goods or services and the receipt of income for them | Providing goods or services to everyone who needs them, regardless of the recipient of the service's ability to pay for those goods and services. The recipient of the service does not pay for the service, and in some cases may only pay some fees |
| Performance evaluation | The basis for the assessment is the financial performance report compiled for the reporting period | The basis for the assessment is the year-end report, which discloses the amount of money received and the amount of money spent |
| Purpose of generating financial statements | Disclosure of information to users about the financial results of the enterprise | Disclosure of information about deviations of actual results from planned indicators |

Source: compiled by the authors based on data: Law No. 2 of 2005 relating to public institutions, operating companies and public facilities; The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006; The financial and accounting system for public bodies of an administrative nature issued by Decree Law No. 488 of 2007; The financial system for public entities of an economic nature issued by Decree Law No. 489 of 2007. Available at: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

Summarizing the results of a comparison of two types of government institutions in the Syrian Arab Republic, it should be noted that government institutions of an economic nature are aimed at making a profit, and therefore accounting is regulated by national accounting standards for commercial organizations, while for government institutions of an administrative nature there are no such standards exists.

Let's consider the features of accounting in government administrative institutions. A distinctive feature of this accounting and financial system is accounting using the simple recording method. For public institutions of an administrative nature, appropriations are approved annually by the Ministry of Finance of the Syrian Arab Republic and distributed to current and investment operations. To directly reflect business transactions, the accountant records them in the book of details of budget expenses using a single-entry method. Then payment is made by generating payment orders through the treasury departments of financial departments. Thus, the question arises of how to organize accounting of business transactions using the double-entry method.

Unlike the Russian Federation, in the Syrian Arab Republic, due to the lack of a double entry method, budget classification is not used in organizing accounting. As is known in the Russian Federation, the basis of the accounting system in public sector institutions is the budget classification. It was established by Order of the Ministry of Finance of Russia dated May 24, 2022 № 82n "On the Procedure for the formation and application of budget classification codes of the Russian Federation, their structure and principles of purpose." In accordance with clause 21.1. Order of the Ministry of Finance of the Russian Federation dated December 1, 2010 № 157n "On approval of the Unified Chart of Accounts for public institutions (state bodies), local governments, management bodies of state extra-budgetary funds, state academies of sciences, state (municipal) institutions and Instructions for its application" the account number of the Chart of Accounts for the accounting of public sector organizations, the Working Chart of Accounts for the accounting of public sector institutions consists of twenty-six categories, which include elements of budget classification.

As noted above, administrative government institutions in the Syrian Arab Republic do not use the Working Chart of Accounts to record business transactions and, as a result, do not use budget classification when preparing accounting records. In our opinion, the budget classification can be introduced into the accounting system, namely into the Working Chart of Accounts of government administrative institutions. Let's consider the constituent elements of the budget classification of the Syrian Arab Republic.

Article 8 of the Basic Financial Law of the State of Syria, issued by Legislative Decree No. 54 of 2006, approved the budget classification, which began to be applied from 01/01/2008, shown in Figure 1.

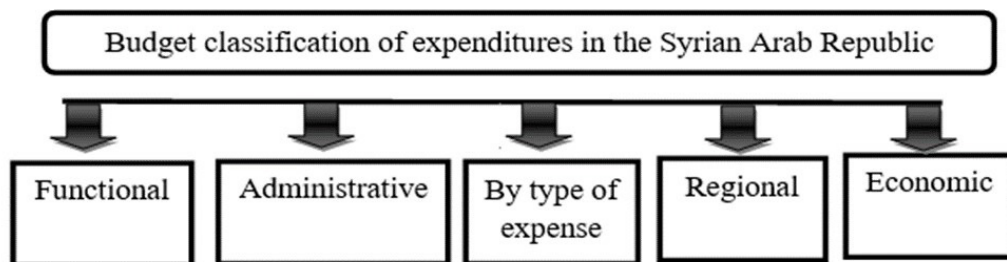


Fig. 1 / Рис. 1. Budget classification of expenditures in the Syrian Arab Republic / Бюджетная классификация расходов в Сирийской Арабской Республике

Source: compiled by the authors based on data: The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006 [Available at:]. URL: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

Functional classification: this is a classification that reflects budget expenditures based on government functions presented in Table 2.

Table 2 / Таблица 2

Functional classification codes / Коды функциональной классификации

| Budget classification code | Account |
|----------------------------|---------------------------------------|
| 1 | Government bodies and public services |
| 2 | Public services and social services |
| 3 | Economic services |
| 4 | Funds not allocated to services |

Source: compiled by the authors based on data: The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006 [Available at:]. URL: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

Administrative classification is a classification that reflects the expenditure of each government institution in such a way that each ministry is allocated a separate department, and each government institution associated with it has a separate branch. Below is a practical example of this tab presented in Table 3.

Table 3 / Таблица 3

Administrative classification codes / Коды административной классификации

| Subject code | Section code | Main code | Sector code | Types of administrative divisions |
|--------------|--------------|-----------|-------------|--|
| | | | 3 | Mining industry |
| | | 31 | | Service units |
| | 311 | | | Ministry of Oil and Mineral Resources |
| 31101 | | | | Ministry of Petroleum and Mineral Resources (central department) |
| 31102 | | | | Institute of Oilmen |
| | | 32 | | Economic institutions and companies |
| 32101 | | | | Syrian Oil Company |

Source: compiled by the authors based on data: The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006 [Available at]. URL: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

Classification by types of expenses. It can be defined as a classification showing the distribution of expenditures of a government institution by type of main current and capital expenditures. Classification of expenses qualitatively helps in the process of preparation, execution and control of the general budget of the state. A government agency cannot exceed the allocation of expenses allocated to departments, sectors and sections of the general budget of the state.

Note that this type of classification is used for both expenditures and government revenues. Classification of expenses and income of the general budget of the state according to the chart of accounts based on decimal numbering, which is presented in Table 4. In this case, codes 1–5 are intended for accounting for expenses, codes 6–0 are used for accounting for the revenue of institutions.

Table 4 / Таблица 4

Classification by types of expenses / Классификация по видам расходов

| Expense type code | Type of consumption |
|-------------------|--|
| 1 | Wages, salaries and compensation |
| 2 | Administrative costs |
| 3 | Investment projects |
| 4 | Costs of providing subsidies |
| 5 | Debentures |
| 6 | Taxes and fees |
| 7 | Income from sales of services and investment income |
| 8 | Other income |
| 9 | Income from participation in government institutions of an economic nature |
| 0 | Extraordinary Income |

Source: compiled by the authors based on data: The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006 [Available at]. URL: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

Classification by region: classification in terms of expenses for the central administration of the state apparatus and expenses of each province of the Syrian Arab Republic. Table 5 shows hypothetical figures in millions of Syrian liras.

Economic classification. This is a classification that shows the economic nature of expenses. It applies only to current expenses (investment projects are not included here).

In accordance with this classification, the expenses of current operations of the general budget of the state detail the following main groups of expenses (except for investment projects):

- section: wages, salaries and compensations;
- section: administrative costs;
- section: costs of providing subsidies;
- section: debt obligations.

Table 5 / Таблица 5

Classification by region (fragment) / Классификация по регионам (фрагмент)

| Total | Capital Expenditures | Total current expenditure allocations | Department ... | Department of Social Affairs and Labor | Health Department | Department of Agriculture | Transport Department | Region |
|-------|----------------------|---------------------------------------|----------------|--|-------------------|---------------------------|----------------------|---------------|
| 864 | 444 | 420 | | 33 | 74 | 42 | 50 | Damascus city |
| 795 | 390 | 405 | | 28 | 66 | 39 | 45 | Aleppo city |
| 1659 | | | | | | | | Grand total |

Source: compiled by the authors based on data:

The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006 [Available at]. URL: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

Table 6 shows a fragment of the economic classification based on hypothetical indicators in millions of Syrian liras.

Table 6 / Таблица 6

Economic classification (fragment) / Экономическая классификация (фрагмент)

| Amount, total | Amount per item | Type of expenses | Code |
|---------------|-----------------|---|------|
| 100 | | Wages, salaries and compensation | 1 |
| | 60 | Employee salaries and wages | 11 |
| | 40 | Salaries of temporary and seasonal workers | 12 |
| 120 | | Administrative expenses | 2 |
| | | Consumables | 21 |
| | 20 | Consumption of electricity, water and communications | 211 |
| | 20 | Fuel | 212 |
| | | Service expenses | 22 |
| | 40 | Maintenance expenses | 221 |
| | 40 | Rent | 222 |
| 150 | | Expenses of providing subsidies | 4 |
| | 75 | Contributions and subsidies to government agencies and public organizations | 41 |
| | 75 | Contributions and subsidies to non-profit organizations | 42 |
| 150 | | Debentures | 5 |
| | 50 | Obligations of the State Treasury | 51 |
| | 40 | Repayment obligations between the budget and the institution | 52 |

| Amount, total | Amount per item | Type of expenses | Code |
|---------------|-----------------|---|------|
| | 60 | Installment loan and interest | 53 |
| 520 | | General budget allocations for recurrent expenses | |

Source: compiled by the authors based on data: The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006 [Available at]. URL: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

Regarding the classification of government revenues in the Syrian Arab Republic, Article 9 of the Basic Financial Law No. 54 of 2006 provides that these revenues must be classified by type of revenue and, if necessary, can be classified functionally, administratively and regionally.

In the budget classification, the revenues of the general budget of the state are classified on the basis of decimal numbering, and revenues are assigned codes 6–0 (as presented in Table 7).

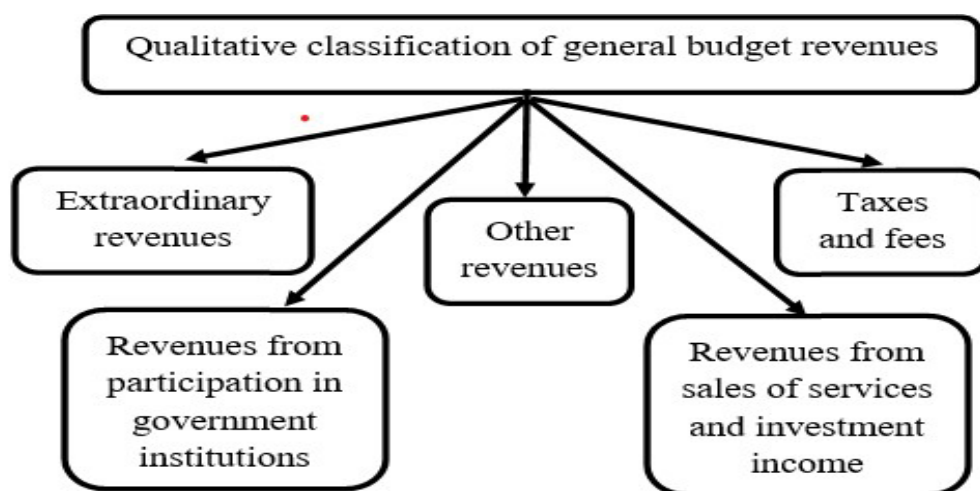


Fig. 2 / Рис. 2. Qualitative classification of general budget revenues / Качественная классификация общих доходов бюджета

Source: compiled by the authors based on data: The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006 [Available at]. URL: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

Table 7 clearly shows the classification by type of state budget revenue: (hypothetical figures in millions of Syrian liras)

Table 7 / Таблица 7

**Classification by types of state budget revenues /
Классификация по видам доходов государственного бюджета**

| Revenue code | Revenue type | In millions of Syrian liras | | | |
|--------------|--|---|--|--------------------------------------|---|
| | | Amount of revenues for the current year | Amount of revenues for the previous year | Change (Increase from previous year) | Change (Decrease compared to previous year) |
| | Current revenues | 285 | 283 | 2 | |
| 6 | Taxes and fees | 115 | 110 | 5 | |
| 7 | Revenues from sales of services and investment income | 95 | 103 | | 8 |
| 8 | Other revenues | 75 | 70 | 5 | |
| | Investment revenues | 268 | 253 | 15 | |
| 9 | Revenues from participation in government institutions of an economic nature | 156 | 143 | 13 | |
| 0 | Extraordinary revenues | 112 | 110 | | 2 |
| | Total | 553 | 536 | 17 | |

Source: compiled by the authors based on data: The basic financial law of the state in Syria promulgated by Legislative Decree No. 54 of 2006 [Available at]. URL: <http://www.parliament.gov.sy> (accessed: 12.08.2024).

In the course of our research, we carried out a comparative description of the accounting system in public sector organizations of the Russian Federation and the Syrian Arab Republic, which is presented in Table 8.

Table 8 / Таблица 8

Comparative characteristics of the accounting system in public sector institutions of the Russian Federation and the Syrian Arab Republic / Сравнительная характеристика системы бухгалтерского учёта в учреждениях бюджетной сферы Российской Федерации и Сирийской Арабской Республики

| Comparison sign | Russian Federation (for state and municipal institutions) | Syrian Arab Republic (for government institutions of an administrative nature) |
|---|--|---|
| 1. Fundamental accounting methods | Double entry method, Accrual basis | The basis of simple recording single entry method, Cash basis |
| 2. Use of budget classification in accounting | It is used both in the formation of budgets and for maintaining accounting records at the level of the Working Chart of Accounts | Used in budget formation, not used in accounting, since institutions do not use the Working Chart of Accounts |

| Comparison sign | Russian Federation (for state and municipal institutions) | Syrian Arab Republic (for government institutions of an administrative nature) |
|--|--|---|
| 3. Application of standards based on IPSAS | The application of international principles underlies the Transition Program to Order of the Ministry of Finance of Russia dated December 25, 2019 № 252n “On approval of the program for the development of federal accounting standards for public finance for 2020–2023.” | Standards do not apply |
| 4. Scope of activity of the institution | Institutions created for administration (ministries), culture, sports, security, defense, justice, health, education | Security, defense, justice, health, education, social services and protection of public property |
| 5. Sources of financial support | <p>There are such sources as:</p> <ul style="list-style-type: none"> – Activities carried out at the expense of the corresponding budget of the budgetary system of the Russian Federation (budgetary activities); – Income-generating activities (institution’s own income); <ul style="list-style-type: none"> – Funds at temporary disposal; – Activities to fulfill state (municipal) assignments; – Activities carried out at the expense of subsidies for other purposes; – Activities carried out using subsidies for capital investments; – Activities carried out under compulsory health insurance | Activities financed from the budget. In case of receipt of income from income-generating activities, the funds are transferred to budget accounts |
| 6. Performance evaluation | The basis for the assessment is the indicators of budget (accounting) reporting | The basis for the assessment is the year-end report, which discloses the amount of money received and the amount of money spent |
| 7. Purpose of preparing financial statements | Disclosure of information on the financial position and financial performance of institutions | Disclosure of information about deviations of actual results from planned indicators |

Source: preparation of authors depending on the result of the analysis and based on data: Characteristics of the accounting system in public sector organizations in the Russian Federation [Available at]. URL: <http://ivo.garant.ru> (accessed: 12.08.2024).

In Table 9 we present the current accounting problems in public sector organizations of the Syrian Arab Republic and outline ways to solve them.

Table 9 / Таблица 9

Problems of accounting in public sector institutions of the Syrian Arab Republic and ways to solve them / Проблемы бухгалтерского учёта в учреждениях государственного сектора Сирийской Арабской Республики и пути их решения

| Existing problem | Suggestions for solution |
|--|--|
| <p>1. The accounting system of government administrative institutions still uses the simple book entry method to record financial transactions in their institutions. The double-entry method is not used. Budget classification is not used in the Working Chart of Accounts for Government Administrative Institutions. A balance sheet and a statement of financial results of institutions are not generated, which does not allow users of the statements to make high-quality management decisions</p> | <p>1. At the first stage, the transition of the public accounting system in public administrative institutions should be carried out from using the single-entry method to the double-entry method when accounting for financial transactions, so that the public system can keep up with changes in the economic situation in the country and meet the requirements of international professional standards. At the same stage, it is proposed to use elements of the budget classification of the Syrian Arab Republic in the structure of the Working Chart of Accounts for the accounting of public institutions of an administrative nature</p> |
| <p>2. The accounting system in government administrative institutions is based on the use of the cash method, which has the following disadvantages:</p> <ol style="list-style-type: none"> 1) The cash basis method does not allow a reliable representation of the financial position and disclosure of financial results of activities; 2) The cash basis method reduces the quality of the results of the analysis of the financial position and financial results, since there is no division of costs into capital and current, depreciation is not calculated on fixed assets used during the useful life of the institution's activities; 3) The cash basis method does not allow reliably determining the cost of government services for the reporting year; 4) The cash basis method is not suitable for measuring the effectiveness of long-term government programs, since all expenses are recognized as current, assets as such are not recognized in the balance sheet, and, therefore, there is no information about the book value of the institution's assets for making management decisions; 5) The cash basis method, unlike the accrual method, does not recognize deferred income, which should be reflected in the balance sheet of institutions | <p>2. At the second stage, it is necessary to transition the accounting system in government administrative institutions to the use of the accrual method, which leads to more reliable disclosure of information in the financial statements; allows you to reflect income and expenses in the period to which they relate. The transition to the accrual method will allow for more reliable compilation of the country's statistical reporting.</p> |
| <p>3. Lack of application of international accounting standards in the public sector in public administrative institutions</p> | <p>3. Develop an interim plan for the transition to the application of International Public Sector Accounting Standards (IPSAS) in public administrative institutions after the previous two stages have been completed: transition to the double entry method and transition to the accrual basis.</p> |

Source: preparation of authors depending on the result of the analysis.

Thus, according to the authors, improving the accounting system in government administrative institutions in the Syrian Arab Republic can be carried out in three stages, which are presented in Figure 3.

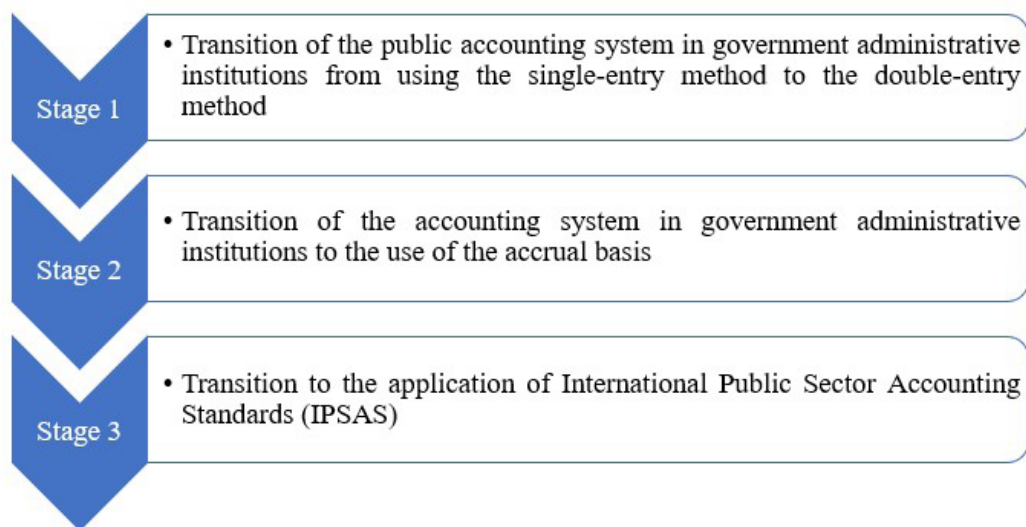


Fig. 3 / Рис. 3. Proposed stages for reforming the accounting system in public institutions of an administrative nature in the Syrian Arab Republic / Предлагаемые этапы реформирования системы бухгалтерского учёта в государственных учреждениях административного характера в Сирийской Арабской Республике

Source: preparation of authors depending on the result of the analysis.

Conclusion

The listed activities will help bring the accounting system in public sector institutions of the Syrian Arab Republic to a higher level, will allow the generation of high-quality accounting reports, which in turn will make it possible to more effectively make the right management decisions based on current data on the financial position and financial performance of public sector institutions.

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