

CONSIDERATIONS REGARDING THE EVOLUTION OF ACCOUNTING

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Abstract:

To demonstrate and substantiate its scientific character, researchers and authors in the field of accounting have formulated and reformulated concepts, principles and rules regarding the accounting's object of study. In an attempt to understand the role of accounting, scholars have developed theories from different perspectives. It is not surprising, therefore, that different approaches to theory have, over time, led to multiple interpretations of the practice of accounting. This study explores the evolution of accounting and the role it has played in social life through a comprehensive review of national and international literature in the field. This review entailed a critical evaluation of the knowledge gained in the field. It addresses the internal contradictions in the theoretical system that is the scientific basis of accounting and the dynamics of which are permanently anchored in economic and social events.

Keywords: *accounting, accounting theory, globalisation, integrated thinking, digitalisation*

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