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THE INTEGRATED SEVERE VIEWS OF THE CONCEPT OF THE ACCOUNTING OBLIGATION FOR THE PRINCIPAL STEEL

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Summary. Separation of current accounting types and concepts allowed to reveal their role in shaping the paradigm of sustainability accounting, reporting and auditing Environmental, social, financial and managerial accounting types that meet certain capital and deliver value by actuarial approach are the core of paradigm. The dynamic, electronic, network, fractal, case-matrix, integrated, creative

and strategic accounting make analytical support for the stages of accounting cycle. Stressing the integrity of the accounting system and necessity of integrating these accounting types and concepts for sustainable development multistakeholder approach, concepts of capital and value added were investigated by author.

Key words: *integrated accounting, social accounting, environmental accounting, the paradigm of accounting, reporting and auditing of sustainable development, sustainable development.*

Complete, accurate information based on the synergistic combination accounting principles and sustainable development was called as a ground for achieving Sustainable Development Goals of the United Nations by Congress of Accountants and Auditors in 2010. Formation of the new stakeholders enquiries in terms of introducing the concept of sustainable economic development and responsible investing on financial markets exacerbates the need for transformation of existing types, concepts and accounting systems. A key trend in the development of accounting in this regard includes the integration of financial and non-financial types of accounting and reporting within the paradigm of sustainability accounting, reporting and auditing.

The aim of the article is to develop the author's approach to integration of accounting types and concepts in the paradigm of sustainability accounting, reporting and auditing.

Among scientists much attention is paid to certain types and concepts of accounting. However, the context of sustainable development has entered their research recently. Crushing accounting system by type of accounting practices, the system of

reporting indicators, technologies doesn't create a unified information system to meet the needs of all stakeholders. We insist that company's information system actually is indivisible. Universal accounting system that would generate the necessary data in response to requests from users and united disparate existing types of accounting due to the sustainability challenges is required. As unifying principle we offer to accept the concept of capital within the paradigm of sustainability accounting, reporting and auditing.

Separation of current accounting types and concepts allowed to reveal their role in shaping the paradigm of sustainability accounting, reporting and auditing Environmental, social, financial and managerial accounting types that meet certain capital and deliver value by actuarial approach are the core of paradigm. The dynamic, electronic, network, fractal, case-matrix, integrated, creative and strategic accounting make analytical support for the stages of accounting cycle. Stressing the integrity of the accounting system and necessity of integrating these accounting types and concepts for sustainable development, multistakeholder approach, concepts of capital and value added were investigated by author.

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