

ABSTRACTS

УДК 657.2

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ACCOUNTING CATEGORIES IN THE BIBLE AND IN THE KORAN

The aim of research is the professional analysis of the accounting categories, containing in the Bible and in the Koran. In these multidimensional works are regulating moral and economic spheres of society, there are also the accounting categories which contents wasn't investigated so far. Accounting categories for research are classified in structure: written accounting and its criterions; accounting objects; measurement of the accounting objects; methodology of the accounting; historical continuity of the accounting methodology; moral criterions of the accounting.