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### **The Diversification of International Accounting Systems – Literature Review**

Abstract: This research aims to conduct a comprehensive review of all available literature on the classification of accounting systems, and the development of classification process through the time at the international level. This may help to put a base for new developed and more adequate classification. The available studies were classified in groups. The components and characteristics of these groups were discussed.

The research came up with the following conclusions:

(1) There are different viewpoints on accounting system's classification at the international level.

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- (2) The classification process became more complicated through the time.
  - (3) All the existent classifications were done in certain environments, and does not include all existent accounting systems.

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Rahman )

( *et.al.* 1998, P.327

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( Nobes 1983b, p.26-30)

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( American Accounting Association , 1977, pp.77-78 )

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1977

Nobes 1987, )

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( P.8-13

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<b>Hatfield</b>	1911			:
<b>Mueller</b>	1967			
<b>Seidler</b>	1967			
<b>Mudler</b>	1968			10
<b>Previts</b>	1975			Seidler
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		:(Microeconomic)	.2
		:(Independent discipline)	.3
		(Uniform)	.4
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Mueller			

(Nobes and Barker 1991, P.42-43)

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Nobes and Barker 1991, P.188-)

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AAA(1977, P.99)

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(Tua Pereda, 1983, P.1052)

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Mueller

**4.2**

.1978

(1979, 1975, 1973)

Price Waterhouse

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 .Price Waterhouse

Da Costa, Bourgeois and Lawson

(1978)

1973 Price Waterhouse

38

233

Cluster

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**Price Waterhouse**

<b>Da Costa <i>et al.</i> *</b>	<b>1978</b>		.Cluster	
<b>Frank *</b>	<b>1979</b>		.Cluster	.Seidler
<b>Nair / Frank *</b>	<b>1980</b>			
<b>Nair / Frank **</b>	<b>1980</b>			
<b>Nair ***</b>	<b>1982</b>			

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Price Waterhouse  
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.(Rodriguez Iago, 1993, p. 140)

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Lainz Gadea (1993)

Frank

(1980) Nair and Frank

Price Waterhouse

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147

1973, 1975

Price Waterhouse (1975, 1973)

(Factorial Analyses)

Frank (1979)

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( Correlation

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Nair and frank

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Nair and frank

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64 267 1979 Nair (1982)  
Water house

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**4.3**

Nobes Price Waterhouse

(1983 a 1981 )

Waterhouse -1

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Price Waterhouse

Nair (1982)

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<b>Nobes/ Parker</b>	1981		Cluster	:
<b>Nobes</b>	1983		9	
<b>Gray</b>	1988			
<b>Shoental</b>	1989		Discriminant	
<b>Gernon/ Bindon</b>	1992		Gray	
<b>Lainz / Jarne</b>	1999		Cluster	

Nobes and Parker (1981)

Cluster

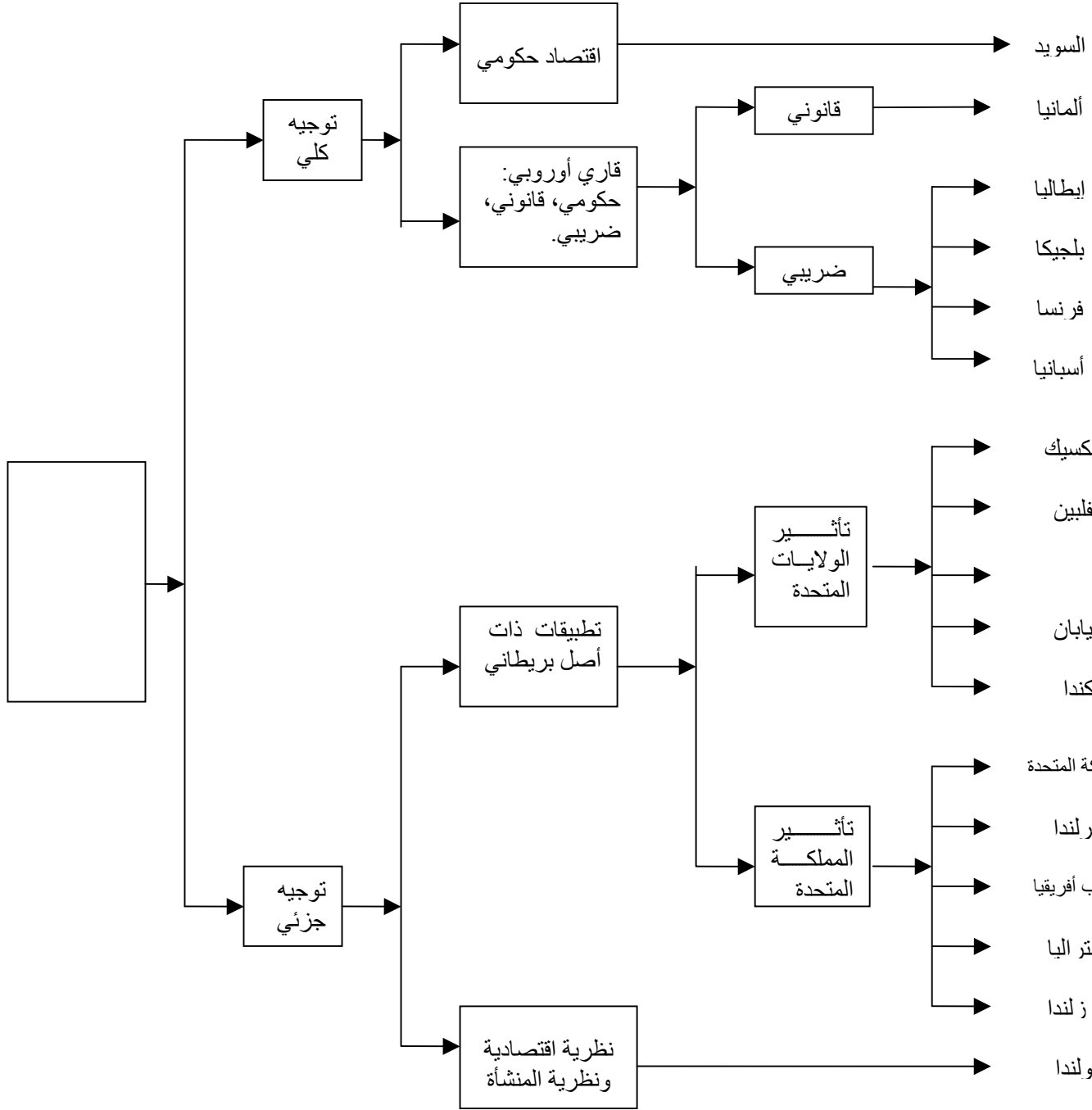
Gracia Benau (1995, P.64)

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Nobes - Parker



Nobes (1983a)

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**Nobes**

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Nobes (1983a, P. 9) \*

Gray (1988)

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Shoental (1989)

Discriminant

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Gerno and Bindon(1992)

1988

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**Gernon and Bindon (1992)**

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Gernon and Bindon (1992) : \*

Lainz and Jarne (1999)

24

Jarne (1995)

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.Cluster

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.Price Waterhouse

(7)

Nair and Frank (1982)

Price . 10-1  
 27 .1979 1975 1973 Waterhouse  
 ANOVA  
 29 1979 1975

Evans and Taylor (1982)

: 7 ,6 ,4 ,3 ,2

1980-1975

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<b>Nair / Frank</b>	1981		PW (79,75,73) 10-1 .ANOVA	
<b>Evans / Taylor</b>	1982		010-9 7,6,4,3,2	
<b>Mckinnon/ Janell</b>	1984		(1979) PW .21,4,3	
<b>Douppnik/Taylor</b>	1985		-Kruskal .8-1 Mann - Wallis Whitney	
<b>Nobes</b>	1987		29,22,14,9,4,3	

Mckinnon and Janell (1984)

Price Waterhouse

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1979

Evans

and Taylor

Douppnik and Taylor (1985)

1983

1979 Price Waterhouse  
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Kruskal -Wallis

Mann -Whitney

Nobes 1987

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(Rodriguez, 1993, P.145)

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Price Waterhouse

Van der  
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Van der Tas (1988)

Van der Tas

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293 -199 1980 1968

116 81

596 - 281 1984 1978

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<b>Van der Tas</b>	<b>1988</b>		I	
<b>Tay / Parker</b>	<b>1990</b>			
<b>Emenyonu / Gary</b>	<b>1992</b>		I	
<b>Van der Tas</b>	<b>1992</b>		C	
<b>Garcia Benau</b>	<b>1995</b>			
<b>Herrmann / Thomas</b>	<b>1995</b>			
<b>Archer <i>et al.</i></b>	<b>1996</b>			
<b>Emenyonu / Gray</b>	<b>1996</b>		1992	

Herfindhal Van der Tas

(H )

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$$H = \sum_{i=1}^n P_i^2$$

.Herfindhal =

= n

.i = p<sub>i</sub>

( Van der Tas, 1988, P.159)

H

Van der Tas

C

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C

$$C = \frac{\left( \sum_{i=1}^i \right) - n}{n^2 - n}$$

.C = C

= n

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.H

C

I

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$$I = \sum_{i=1}^n (f_i^1 \times f_i^2)$$

:

.1 i = f<sub>i</sub>

= n

:

I

$$I^x \left( \sum_{i=1}^n f_i^1 \times f_i^2 \times \dots \times f_i^m \right)^{1/(m-1)}$$

= m  
 = f<sub>i</sub>  
 = n

Van der Tas

1990 Tay and Parker

Emenyonu and Gray 1992

78

Van

.1989 ( 26 )

Tay and Parker

der Tas

Van der Tas

I

:

Van der Tas 4 1992  
 154  
 : 1988 – 1978

-: C

$$C = \frac{\sum_{j=i}^i (a_j^2 - a_j) - \sum_{j<k}^i \sum (a_{jk}^2 - a_{jk1}) - \dots + (-1)^{i+1} \sum (a_{j\dots}^2 - a_{j\dots})}{n^2 - n}$$

:  
 . . . . . j, k, L, = a<sub>jkl</sub>  
 .i 1 = j,k,l

Van der Tas

11 Garcia Benau 1995

Benau .

-:

$$\frac{\sum_{i=1}^n \frac{A_{di}}{\sum_{i=1}^z A_{ji}} \times \frac{A_{di}}{A_{di} + A_{ci}}}{n}$$

.i =  $\sum_{j=1}^z A_{ji}$   
 = A<sub>di</sub>  
 = A<sub>ci</sub>  
 = n

(d)

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Van Benau I Benau der Tas  
Benau

Hermann and Thomas (1995)

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1996

Archer, Delvaille and Mclean

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89

1987/1986

.1991/1990

Emenyonu and Gray

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1972/1971

250

293

. 1992/1991

90

82

54

42

25

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Price Waterhouse

( Discriminant Cluster )

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