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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

2. هدف البحث و أهميته

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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
	1977			5

1911

Hatfield

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

(1965) Mueller

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Nobes and Barker 1991, P.188-)

1967	Seidler	Mueller	(189
Seidler		:	
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AAA(1977, P.99)

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(Tua Pereda, 1983, P.1052)

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Mueller

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.1978

(1979, 1975, 1973)

Price Waterhouse

(3) .Price Watehouse  
 .Price Waterhouse

Da Costa, Bourgeois and Lawson

(1978)

1973 Price Waterhouse

38

233

Cluster

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**Price Waterhouse**

<b>Da Costa et al. *</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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 Price Waterhouse

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.(Rodriguez Iago, 1993, p. 140)

1979

Frank

Da Costa

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Cluster

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Seidler

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Mueler

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)

( Correlation

1973

1975

Nair and frank

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1973

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Nair and frank

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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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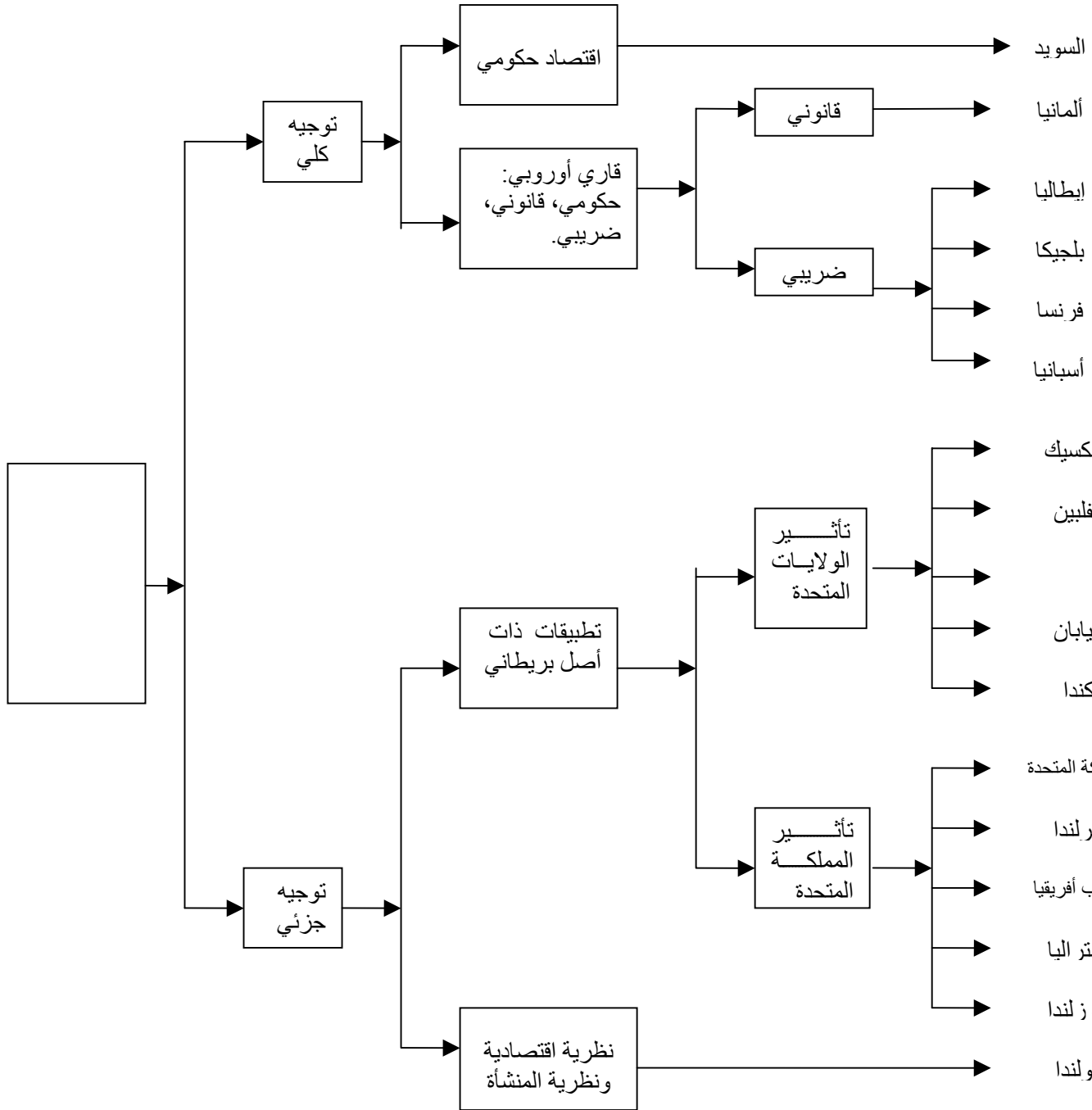
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Nobes - Parker





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Shoental (1989)

Discriminant

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Gerno and Bindon(1992)

1988

Gary

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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

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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

74

1979

Evans

and Taylor

Douppnik and Taylor (1985)

1983

1979 Price Waterhouse  
53 50

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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  
(8) . I Tas (1988)

Van der Tas (1988)

Van der Tas

1985 -1968 3

293 -199 1980 1968

116 81

596 - 281 1984 1978

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.1985 - 1976 112 111

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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

H

C

-:

C

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

.C = C

= n

= i

.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 .

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

.i

$$(d) = \sum_{j=1}^z A_{ji} = A_{di} = A_{ci} = n$$

(c)

Van Benau I Benau der Tas  
Benau

Hermann and Thomas (1995)

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65

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( Fare and True ) )

1996

Archer, Delvaille and Mclean

C

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89

1987/1986

.1991/1990

Emenyonu and Gray

1996

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.1992

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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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