

ІСТОРИЯ ОБЛІКОВОЇ КУЛЬТУРИ ТЕРИТОРІЇ КРАЇН МАГРИБА

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В статті автори звертають увагу на малодосліджену і маловідому в плані розвитку облікової культури західну частину Середземномор'я, названу з VII століття нашої ери як Магриб. На основі проведених досліджень автори зробили висновок, Середземномор'я і всі держави, які виникали, змінювались і існують тут сьогодні, є колискою зародження світової облікової культури. Це країни Леванту, Давній Єгипет, країни античного світу, Греція і Рим, а згодом Італія, яка дала світу паростки сучасної бухгалтерії, зокрема: подвійний запис, рахунки, баланс, звітність.

Ключові слова: Магриб, Карфаген, араби, абак, арабські цифри, облікова культура, фінікійці, торгівля, Давній Рим, експортер, хлібний флот, сільське господарство, рахувальництво, ринки збуту, державні фінанси, Середземномор'я.

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Based on previous studies, authors may safely conclude that the Mediterranean and states that have emerged, changing and there are today, were the cradle of the birth of global accounting culture. These are the countries of the Levant, Ancient Egypt, the countries of ancient world, Greece and Rome, and later Italy, which gave the world modern accounting sprouts, including: double entry, accounts, balance accounts.

In the article, the authors pay attention to a little-known and little explored in terms of accounting culture of the western part of the Mediterranean called the VII century BC as Maghreb. This name was given by medieval Arab geographers and historians to a country located to the west of Egypt and the Arabian Peninsula, by the way, it survived until now, and thanks to the French entered the European languages.

Maghreb (Al-Maghrib) means "west" or "land where the sun sets." It includes Mauritania, Western Sahara, Morocco, Algeria, Carthage, Tunisia, Libya. In these countries, which were conquered by the Arabs in the I millennium BC, existed before, a number of cultures that have contributed to the development of global accounting.

Carthage (Phoenician state with its capital in the same city, which existed in ancient times, in northern Africa, in the modern Tunisia) was the first civilization in these areas. Founded by the Phoenicians from Tyre city, which had a well-developed accounting culture could tell us many interesting things. However, the history of culture of the accounting period is silent. In the article the authors seek to shed light on this little-known historical period.

After Carthage came to Rome later formed the African kingdom Barbarians, Byzantium. At the end of VII century the Arabs began to move in that in the first and second millennia formed after the wars of conquest on these lands, forming the above Maghreb states.

All these historical stages of the western part of the Mediterranean culture in the plan of the discount authors seek to reflect the proposed scientific work.