

MAIN PRIORITIES OF ECONOMIC COOPERATION IN THE MODERN WORLD AND THE DEVELOPMENT OF ACCOUNTING

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Abstract: The article describes the main features of international economic integration. Consideration of the activities of international organizations.

Keywords: free trade zone, Western Europe, market, economy.

ОСНОВНЫЕ ПРИОРИТЕТЫ ЭКОНОМИЧЕСКОЙ СОДРУЖЕСТВА В СОВРЕМЕННОМ МИРЕ И РАЗВИТИЕ БУХГАЛТЕРСКОГО УЧЁТА

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Аннотация: В статье описаны основные особенности международной экономической интеграции. Рассмотрение деятельности международных организаций.

Ключевые слова: зона свободной торговли, Западная Европа, рынок, экономика.

The modern world economy is not only the aggregate and interdependence of national economies. Another of its cuts are integration complexes that include national economies of several states and are

distinguished by a more developed mutual division of labor, the rapprochement and mutual adaptation of economic mechanisms, a more intricate interweaving of capital, and the implementation of an agreed interstate economic policy. The formation of integration groupings has received a special dimension in recent years. Currently, more than 85 regional trade economic agreements and arrangements operate in the world, within which more than 60% of world trade is carried out.

There are several main types of integration associations. This is a free trade area, a customs union, a common market, an economic union. The free trade zone (FTA) represents a group of two or more countries in which duties and other restrictive measures in mutual trade are eliminated in relation to goods originating from these countries. In the case of countries that do not participate in the agreement, each participating state of the free trade zone conducts an independent trade policy.

The customs union, as well as the FTA, includes two or more countries that have abolished customs duties and fees and other restrictive measures in mutual trade. But, unlike the FTA, the member states of the customs union conduct a common customs policy with respect to third countries (not members of the union), applying to them the same duties and other measures to regulate trade.

June 24, 1994 on the island of Corfu, the Agreement on Cooperation and Partnership between the EU and Russia was signed (entered into force on February 1, 1996). In the Treaty of Rome it was noted that within the framework of the EU a common (single) market is created, representing the space of «four freedoms» - freedom of movement of goods, capital, services and labor.

The first step in the formation of the EU was a gradual, three-stage (from 1959 to 1968), the abolition of customs duties in trade between the «six» countries of the EU and the creation of a customs union. In relation to third

countries outside the EU, customs tariff of the EU. Then, as the new countries joined the EU, customs duties were abolished in trade between the founding states of the EU and new members.

The Customs Union intensified the mutual trade of the EU member states, which now accounts for an average of more than 60% of their total foreign trade (Belgium, Luxembourg, the Netherlands, Ireland, Portugal - more than 70%). However, after the elimination of mutual customs duties on borders between the countries of the Community, there were still cases of such inspection and control, and other costly formalities. The differences in standards and technical norms in various states (in the field of health care, environmental protection, consumer protection, etc.) continued to impede free trade. The common market arises when the customs union is complemented by the elimination of barriers between countries, not only in mutual trade, but also on the way of the movement of labor and capital.

The Economic Union proposes, in addition to all the integration measures listed above, the implementation by the participating countries of a single economic policy, the creation of a system of interstate regulation of socioeconomic processes.

In practice, the boundaries between these types of integration associations are very conditional and their development can go on ascending - from the FTA to the economic union. The integration economic complex in Western Europe reached the greatest degree of maturity, where in 1957 the European Economic Community (EEC) was created. The agreement on its formation was signed in Rome by the Federal Republic of Germany, France, Italy, Belgium, the Netherlands and Luxembourg. Since 1967, the EEC has general governing bodies and a single budget with two other European integration associations - the European Coal and Steel Community (ECSC) and the European Atomic Energy Community (Euratom). Interstate integration was officially called the European Community - the EU (often used as an informal synonym: the

European Community). At the same time, the agreements on the establishment of the EEC (or Common Market), ECSC and Euratom remained in force. In 1973, Great Britain, Denmark and Ireland joined the EU, in 1981 Greece, in 1986 Spain and Portugal, in 1995 Austria, Finland and Sweden. Since November 1, 1993, after the entry into force of the Maastricht Treaty, the European Community has officially become known as the European Union (EU). Now the EU includes 15 states of Western Europe with a population of more than 370 million people. The EU accounts for more than 20% of world GDP and more than 40% of world exports. This regional grouping is much closer to an economic, political and currency union than any inter-state association of the modern world.

The EU has special trade and economic agreements with many countries in the world. For example, according to the so-called Lomé Conventions (the first of which was signed in 1975) virtually all products from 70 countries in Africa, the Caribbean and the Pacific received duty-free access to the EU market. Similar agreements exist with 12 countries of the Mediterranean basin. In addition, there is the EU Customs Union with Turkey and Cyprus. In the years 1991-1995, nine called European agreements were signed with the countries of Central and Eastern Europe. Six of them (with Bulgaria, Czech Republic, Hungary, Poland, Romania and Slovakia) are already in force¹⁹, three (with Lithuania, Latvia and Estonia) are awaiting ratification. The tenth agreement with Slovenia is being prepared. European agreements cover both political and economic issues. In particular, since January 1, 1995, customs barriers have been lifted for all goods imported into the EU from the signatory countries of Central and Eastern Europe (with the exception of textiles, for which this was done by the end of 1997).

Several dozens of integration groups of different types exist in developing countries. Examples include the Andean Group (Bolivia, Venezuela, Colombia, Peru, Ecuador), the Common Market of the Southern Cone (MERCOSUR)

(Argentina, Brazil, Paraguay and Uruguay), 24 the Association of Southeast Asian Nations (ASEAN Indonesia, Malaysia, Thailand, the Philippines, Singapore, Brunei, Viet Nam, Laos, Cambodia and Myanmar), the Economic Community of West African States (ECOWAS) (16 countries), the Southern African Development Community (SADC) (12 countries) and others.

The spreading fad of the creation of economic unions can lead to the fact that in the future involvement in one of them will increasingly determine the effectiveness of national economies and the world status of states. Sometimes it is even feared that the future world economy can be divided into a small number of trade groups, closed primarily to themselves and leading endless economic wars among themselves. But this is an extreme point of view. The high degree of internationalization of economic life will not allow the new blocs to close in their «shell». It is true, however, that in such a scenario, the choice for countries outside the groupings will be small - either to hope for obtaining the status of the most favored nation according to certain types of goods, or to try to join the nearest regional community, or create your own trading zone (but such opportunities do not exist in all regions).

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