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## MODERN APPROACHES FOR INTEGRATED REPORTING PREPARING IN UKRAINE

In modern conditions, the possibilities of Accounting Reporting do not meet the tasks of contentment the information needs of users of accounting data, which are aimed at obtaining evidence of the stable and sustainable functioning of both the business entity and the region where it operates, and the state as a whole. The **subject** of the article is the different approaches to the preparation of integrated reporting and features of the formation of indicators. Integrated corporate reporting defines a single format for providing interested consumers with information about the company's activities, risks and potential for quality services, covers financial and non-financial reporting and discloses the effectiveness of economic, environmental and social activities of the company, ensuring transparency of information on business risks and management. At present, enterprises in Ukraine compile a report that combines financial indicators and indicators that characterize some important social aspects – Management Report. The paper considers the concept of cost reporting, the key idea of which is to achieve greater informativeness of accounting indicators through corporate reporting and the development of standards of non-financial information that reflects the industry specifics of the enterprise. The **purpose** of the work is a detailed consideration of the essence of integrated reporting, problems of its compilation, analysis of existing approaches to the formation of indicators of integrated reporting of different companies taking into account the needs of users, justification of indicators included in integrated reporting. The study used a set of methods and approaches, such as dialectical, synthesis and comparative, systemic. The article solves such **tasks** as analysis of functions and components of integrated reporting, analysis of the Management Report and indicators that form it, determining the features of its preparation by different companies, the basic principles of integrated reporting in accordance with the international standard of integrated reporting. The obtained results are a detailed analysis of the indicators of the management report and the introduction of prerequisites for the effective formation of such indicators. **Conclusions:** Further development of integrated reporting should focus on such important aspects as the development of a system of financial and non-financial indicators, methods of obtaining information, generalization of various management systems (management accounting, monitoring, analysis of financial stability) in the preparation of internal integrated reporting.

**Keywords:** integrated reporting; management report; financial reporting; social reporting; non-financial indicators.

### Introduction

In modern requirements it is very important to focus on contentment the information needs of different groups of users of credentials in order to make informed and timely management decisions while ensuring stable and sustainable operation of both business and regional development, state stability in general, which led to the search other concepts and models of reporting information.

In modern conditions, the image of enterprises is very important, which consists of many factors. Stakeholders pay attention first of all to the reliability of enterprises, which is measured not only by the criteria of economic efficiency, but also the ability to solve social problems of both their own workers and the region. Indeed, a very important indicator of the enterprise is its social activity; as such events are not only evidence of enterprise development, but also the ability to provide certain benefits to society.

### Analysis of the problem and existing methods

Social events should be reflected in corporate non-financial social reporting, the purpose of which is to provide information on social activities to stakeholders. Non-financial reporting should reflect the social responsibility of the business, ie what measures the company takes to inform the public about the environmental and social measures. According to Davydyuk T.V. corporate social responsibility is a philosophy of long-term development that allows you to harmoniously combine successful business with basic [7].

But there is also a need for aggregate information, both financial and social, that is integrated into integrated reporting. Problems of integrated reporting have been studied in the works of such scientists as Serafeim G. [8] Robert G.E. [9], Ioana D., Adriana T. [9], Adams K.A. [10], Lee K.W. [11], Martin K. [12], Kuzina R.V. [6], Kostyrko R.O. [3], Gnilitskaya L.V. [2], Bezverky K.V. [1], Davydyuk T.V. [7], Karpushenko M.Yu. [4, 5] and others.

Integrated reporting is a relatively new phenomenon in the world of corporate reporting, which has gained significant momentum over the past ten years. It is a process based on integrated thinking that results in the organization's periodic integrated report on value creation over time and related messages on aspects of value creation.

According to Bezverky K.V. the purpose of integrated reporting can be defined as providing information to all interested users to make management decisions about the company's ability to create value in the short, medium and long term, as well as providing information to stakeholders about the capital used and influenced by the entity [1].

According to R. V. Kuzina, the task of integrated reporting is to strengthen accountability and responsibility for a wide capital base (financial, industrial, intellectual, human, social), understanding the relationship between them [6].

According to R. A. Kostyrko, the purpose of integrated reporting is to provide financial and non – financial information on the distribution of financial capital, taking into account key factors that affect the potential of an enterprise to create value over a certain

period of time, which allows interested users to assess future economic benefits [3].

In our view, from a stakeholder perspective, an integrated report is a concise statement of how an organization's strategy, management, performance, and prospects in the context of its external environment create value in the short, medium, and long term.

**Goals and objectives of the study.** The purpose of the article is a detailed consideration of the essence of integrated reporting, the problems of its preparation and justification of indicators included in integrated reporting.

### **Materials and methods of research**

The theoretical and methodological bases of the study were the scientific works of leading domestic scientists and foreign economists on the problems of forming a system of integrated reporting in enterprises. During the study such general and special economic methods as: abstract-logical (to systematize the available theoretical material), empirical (for a comprehensive assessment of the development and improvement of reporting), comparative analysis (when comparing integrated reporting of enterprises), graphical (to visualize results) were used.

### **Research results and their discussion**

In foreign practice, the components of integrated reporting are regulated by international standards, such as Sunshine standards; GRI; AA1000; ISO 26000, SA8000. Among them, the most well-known list of quantitative indicators is the system of GRI indicators, which is used in the formation of social reporting of any format, as well as Progress Reports [4]. Integrated reporting, as evidenced by most researchers, performs a number of important functions, and contains in accordance with international standards the following components of integrated reporting (fig. 1):

Summarizing recent research, it can be stated that integrated corporate reporting defines a single format for providing interested consumers with information about the company's activities, risks and potential for quality services. It covers financial and non-financial reporting and discloses the performance of economic, environmental and social activities of the enterprise, which ensures the transparency of information in terms of business risks and their management. Integrated reporting contains information on financial, industrial, intellectual, social and natural capital and focuses on the strategic course and future prospects.

Taking into account the modern needs of the time, the main prerequisites for the formation of integrated reporting are as follows:

1) society's attitude to value has changed, which in turn leads to a change in the level of expectations from corporate reporting. There is a growing need on the part of financial market participants to understand the impact of the business model of the enterprise on the creation of added value in the future. There is a need to provide financial and non-financial information to all stakeholders in order to ensure transparency of the enterprise;

2) the traditional form of corporate reporting on performance indicators does not meet modern requirements in connection with the historical valuation of the enterprise. The new approach should be based on current value, the forms of which vary over time, and recently the actual fair value. The existing model does not adequately reflect intangible assets – most intangible assets created "within" the company do not pass the test for recognition of assets in accordance with IFRS and therefore are not shown on the company's balance sheet;

3) integrated reporting provides reliable information for business evaluation by investors, partners, management and analysis of the company's impact on capital, which will have a decisive impact on strengthening the role of business in society;

4) the need to disclose information on the areas of sustainable development strategy of the enterprise, the implementation of which will contribute to the growth of value added in the short, medium and long term.

The most interesting position of integrated reporting is the concept of cost reporting, the key idea of which is to achieve greater informativeness of accounting indicators through corporate reporting and development of standards of non-financial information that reflects the industry specifics of the enterprise. Based on this, the authors proposed a three-level model of integrated reporting, which determines the interaction and responsibility of all participants in the process of compiling, disseminating and using reporting information (fig. 2).

The practical implementation of the three-tier reporting model leads to the transition from the concept of financial reporting to the concept of integrated reporting, which aims to combine financial information, environmental impact on business and social aspects in a clear, interconnected and comparable format.

Sustainability information in the form of environmental and social data is a relatively new area that is increasingly being reported by more and more firms around the world. Not only the number of companies reporting sustainability information is growing, but also the number of investors using this information. Although sustainability data can be relevant at any time, it is often argued that they are primarily informative about the long-term prospects of the business.

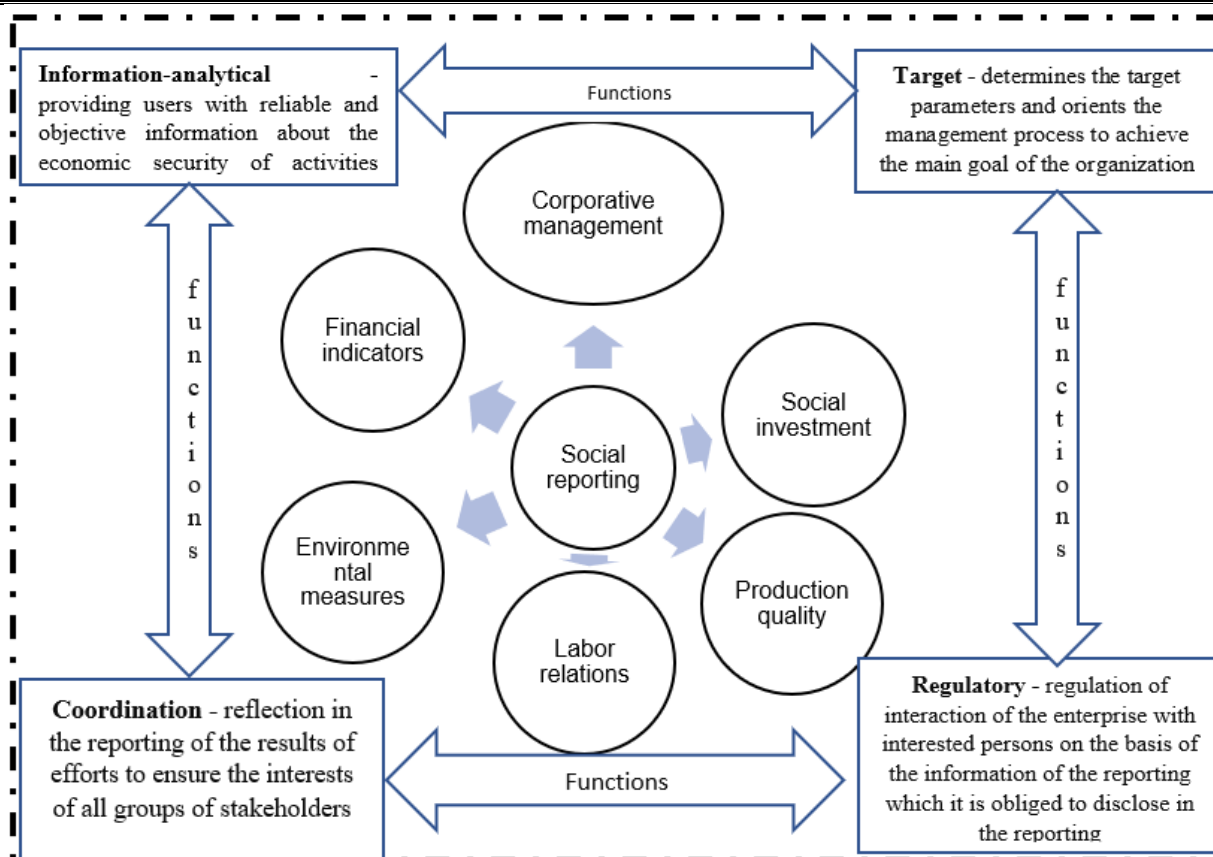


Fig. 1. Functions and components of integrated reporting

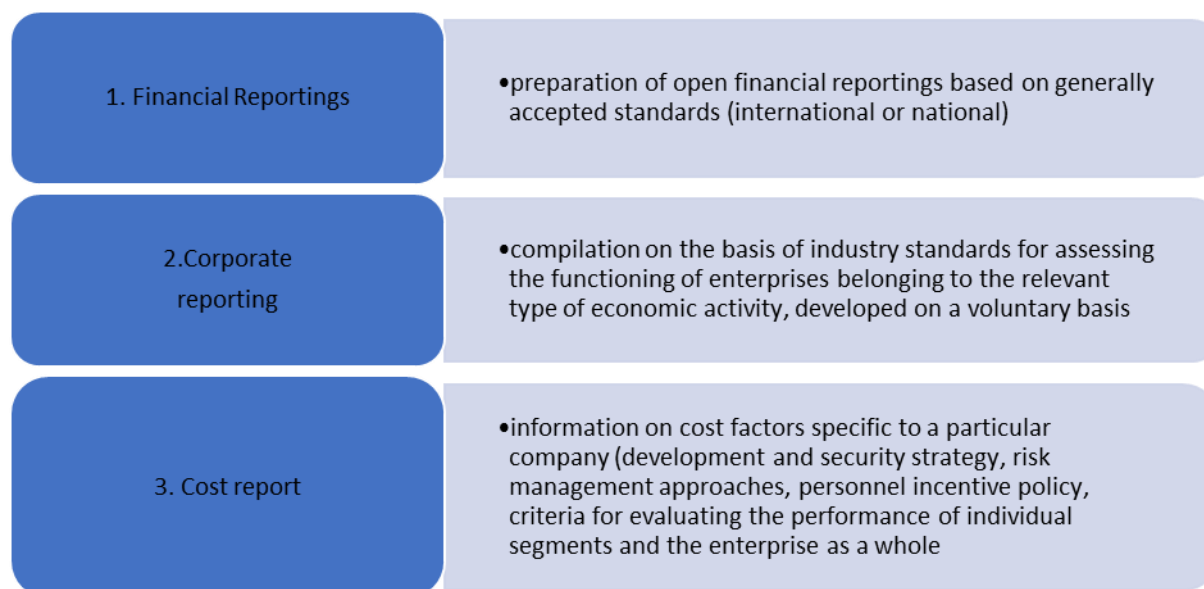
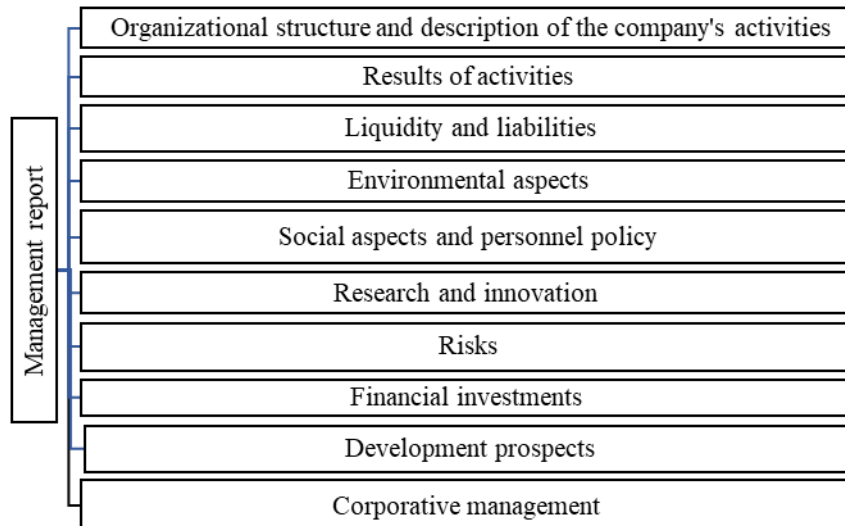


Fig. 2. Three-level model of integrated reporting

At present, enterprises in Ukraine compile a report that combines some financial indicators and indicators that characterize some important social aspects. It is for the integration of financial and social indicators into one report as part of the reporting for 2018 in Ukraine was introduced Management Report, which together with the financial statements forms integrated reporting. This report must be prepared by large and medium-sized enterprises and reported annually. The Ministry of Finance of Ukraine by order of 07.12.2018 approved the

Guidelines for the preparation of the Management Report (hereinafter – guidelines) [16], which identified ten areas that should contain this report (fig. 3):

Analyzing the components of the Management Report, we can conclude that it contains a very wide list of indicators that reflect the financial components, environmental components, social components, development prospects, corporate governance, enterprise development, innovation and research and others.



**Fig. 3.** Components of the Management report

However, the constituent indicators contained in these groups are not specified in detail in the Guidelines, so their specification and the order of presentation are at the discretion of the enterprise.

As a result of the analysis of the Management Reports of PJSC "Mondelis Ukraine", PJSC

"Ukrhydroenergo", SE "State Expert Center of the Ministry of Health of Ukraine", PJSC "Obolon", ALC "Zhytlobud-2", it was established that the list of specific indicators that contained in the Management Report contains the following indicators and information (table 1).

**Table 1.** Information contained in Management Reports

Directions	Indicators and information
Organizational structure and description of the enterprise	Organizational structure, strategy and goals, scope of activities by geographical location and industry, information about products and services, market share of the company in different segments
Results of activities	PJSC "Mondelis Ukraine" - net income, cost, other operating income, administrative expenses, selling expenses, other operating expenses, financial result from operating activities PJSC "Ukrhydroenergo" -electricity, electricity sales, net income, EBITDA, net profit, return on assets, amount of assets, cost of goods sold, return on assets, return on equity, return on assets, indicators of non-current and current assets , dividends, credit policy SE "State Expert Center of the Ministry of Health of Ukraine" - net income, taxes and mandatory payments PJSC "Obolon" - revenue, gross margin, gross margin ratio, EBITDA, financing costs, net profit, sales ALC "Zhytlobud-2" - the structure of assets, the structure of liabilities, the structure of financial results
Liquidity and liabilities	PJSC "Mondelis Ukraine" - loans, capital liabilities, liquidity risk. SE "State Expert Center of the Ministry of Health of Ukraine" - liquidity ratio. PJSC "Obolon" -cash flow, loans, working capital. ALC "Zhytlobud-2" - the most liquid assets, fast-liquid assets, slow-liquid assets, difficult-to-liquid assets, the most urgent liabilities, short-term liabilities, long-term liabilities, fixed liabilities, current liquidity ratio, absolute liquidity ratio, intermediate liquidity ratio.
Environmental aspects	PJSC "Mondelis Ukraine" - permit for the use of water resources, permit for the use of pollutants in the air, waste sorting system. PJSC "Ukrhydroenergo" - environmental monitoring systems, environmental protection measures, implementation of environmental projects, the amount of capital investment and current expenditures on environmental protection, environmental payments, environmental services, measures to reduce air emissions, waste management, land use and biodiversity , volumes of water use, volumes of water use and accrued fee for water use. Measures taken by the company in the field of responsible water use. Measures aimed at saving energy resources. SE "State Expert Center of the Ministry of Health of Ukraine". Raw materials used by enterprises in their activities. Consumption of thermal and electric energy Volumes of use and pollution of water resources Volumes of air pollution. Use of vehicles. Fines and penalties for non-compliance with environmental legislation. Costs for the improvement of technical equipment and the use of environmentally friendly technologies, other environmental measures of the enterprise. PJSC "Obolon" -environmental policy, the main activities of PJSC "Obolon" in the field of ecology and environmental protection Emissions of greenhouse gases and pollutants, Expenditures on environmental protection measures ALC "Zhytlobud-2" - the principles of environmental policy, areas of environmental policy, the main elements of environmental policy.

End the **Table 1**

Social aspects and personnel policy	PJSC "Mondelis Ukraine" - description of suppliers, terms of employment, characteristics of working hours, remuneration system, features of training and staff development health insurance contract. PJSC "Ukrhydroenergo" - features of the collective agreement, personnel policy, staff structure in terms of professional characteristics, staff structure by gender, number of employees and the share of women in management positions, total number of dismissed by category, number of employees with disabilities, salary fund, its growth, wage structure, organization of work with young workers, organization of employee training, number of trainees, advanced training, social protection and welfare, funding of social facilities, employee awards, specialized training programs, information on the amount of costs on labor protection SE "State Expert Center of the Ministry of Health of Ukraine" - the number of employees, including women, the level of education of employees, the system of remuneration, labor protection, training PJSC "Obolon" - number of employees, staff turnover, gender composition, qualifications, composition by age, wages, surcharges and allowances, employee training ALC "Zhytlobud-2" - the number of employees, including women, types of incentives, the functions of the department of labor protection, training, prevention of corruption.
Risks	PJSC "Mondelis Ukraine" - credit risk, assessment of expected credit losses, market risk, liquidity risk, interest rate risk, coronavirus risk PJSC "Ukrhydroenergo" - financial risks, liquidity risks, currency risks, interest rate risks, external risks, internal risks State Enterprise "State Expert Center of the Ministry of Health of Ukraine" - a list of threats PJSC "Obolon" -market risks, political and government risks, legal risks, personnel risks, currency risk, interest rate risk, liquidity risk, credit risk. ALC "Zhytlobud-2" - increase in the cost of materials, works and services, strengthening of competition, change of the legislation, violation of terms of commissioning
Research and innovation	PJSC "Mondelis Ukraine" - research areas, PJSC Ukrhydroenergo - development and innovations of HPPs and PSPs SE "State Expert Center of the Ministry of Health of Ukraine" - participation in conferences and recent publications PJSC "Obolon" - a list of research and innovations ALC "Zhytlobud-2" - implemented in the construction of development, own author's technologies, description of production and fixed assets, fleet of construction machinery and mechanisms, horizontal heating system, reinforcement system, formwork systems.
Financial investments	Mondelis Ukraine PJSC - a share of the company's investments in another company PJSC "Ukrhydroenergo" - investment activity SE "State Expert Center of the Ministry of Health of Ukraine" - the amount of deposit transactions PJSC "Obolon" - a list of investments ALC "Zhytlobud-2" - a list of enterprises in which investments were made
Development prospects	PJSC "Mondelis Ukraine" - areas of strategic development PJSC "Ukrhydroenergo" - the amount of capital investment, plans for the short term SE "State Expert Center of the Ministry of Health of Ukraine" - strategic directions and goals PJSC "Obolon" -development strategy ALC "Zhytlobud-2" - a list of the most famous built objects and objects under construction
Corporative management	Management bodies, their composition and powers, corporate governance strategies; convocation and holding of general meetings of shareholders; structures of shareholders and their shares in the share capital; owners of securities with special control rights and description of these rights; activities of the enterprise in relation to operations with own shares; main characteristics of the internal control system; dividend policy; prospects for development and improvement of corporate governance; policy of the enterprise in relation to administrative, managerial and supervisory bodies of the enterprise.

From the table 1 it can be concluded that each company differently forms indicators of integrated reporting and understands the content of such reporting at its discretion. There is no uniform interpretation of the direction, the established list of issues that form this direction. That is, in order to compile the Management Report, the company must gather the views of management and stakeholders and determine which priority issues should be included in this report.

To select indicators and the order of their presentation, it is advisable to use the International Standard for Integrated Reporting [15], which establishes the following principles of its preparation:

1. Strategic focus and forward-looking focus - The integrated report should include an analysis of the organization's strategy and an explanation of how the

strategy relates to the organization's ability to create value in the short, medium and long term, as well as its use and impact on capital.

2. Information connectivity - An integrated report should provide a holistic picture of the combination, relationship, and interdependence between factors that affect an organization's ability to create value over time. The connectivity of information and the overall usefulness of an integrated report are enhanced when it is structured, well presented, written in clear and understandable language.

3. Stakeholder Interaction – The integrated report should include an analysis of the nature and quality of the organization's relationship with key stakeholders, including how and to what extent the organization

understands and takes into account their legitimate and legitimate needs and interests.

4. Materiality – the integrated report should disclose information on issues that have a significant impact on performance appraisal.

5. Conciseness – the integrated report must be concise. In the integrated report, the organization strives for a balance between brevity and other guiding principles, especially completeness and comparison.

6. Reliability and completeness - an integrated report should include all essential facts, both positive and negative, in a balanced form and without significant errors. The accuracy of information is affected by its balance and the absence of errors. Reliability is enhanced by mechanisms such as full-fledged internal control and reporting systems, interaction with stakeholders, internal audit or similar functions, and independent external certification. In some cases, it may make sense to include a description of the mechanisms used to ensure reliability in the Integrated Report. The information included in the

Integrated Report is by its very nature the most important information for conducting commercial activities. Accordingly, if a factor is important for running a business, then the cost of obtaining information about it should not be a barrier to proper assessment and management of this factor.

7. Consistency and comparability - the information contained in the Integrated Report should be presented on a basis that is constant over time, and in such a way that it can be compared with other organizations, in cases where this is essential for the organization's own ability to create value over time.

That is, the process of selecting indicators should be based on these principles and takes into account all relevant aspects of reporting.

The process of preparation of integrated reporting is quite complex, and as a result, taking into account the requirements of the international standard for integrated reporting [15], it is advisable to provide for the following stages (fig. 4):

The purpose of reporting	• Coordinating the purpose of reporting
Choice of standard	• Defining the standard or format according to which the company will prepare the report
Formation of a working group	• Establishment of a cross-sectoral working group from different departments to prepare a report
Preparation of the report	• Analysis of information and coordination of key issues of information disclosure.
Feedback	• Involve stakeholders to identify significant issues to be addressed in the report.
Formation of training algorithm	• Description of the training algorithm
Reporting template and design	• Coordination of key issues of the report, drafting the textual part of the report • Formulation of the title of the report, its structure
Public and professional verification	• Conducting public and professional verification of reporting in accordance with the Account Ability standard or internal audit of non-financial reporting
Publication and distribution of the report	• Create an electronic or printed version of the report. Development of stylistics and design of reporting, a separate mini-site with a report on the company's portal.
Develop a strategy for disseminating the report to key stakeholders, as well as a communication strategy	• Choice of the place of presentation of the integrated reporting after its publication, participation in ratings, competitions, reviews, registers of the corporate reporting

Fig. 4. The process of preparing integrated reporting

### Conclusions

Thus, the paper considered the essential aspects of integrated reporting and considered the indicators of the Management Report as a Ukrainian version of integrated reporting, formed the basic principles of reporting and methodological approaches to the formation of its indicators.

It is proved that integrated reporting is aimed at harmonization of financial and non-financial indicators, which allows to provide a comprehensive approach to quality information and analytical support of all stakeholders to assess the company's ability to generate value over time and the potential of sustainable development, taking into account strategic, economic, financial, environmental and social aspects of the enterprise.

According to the results of the study, the further development of integrated reporting should be aimed at such important aspects as the development and refinement of the system of financial and non-financial indicators, methods of obtaining information, generalization of various management systems (management accounting, monitoring, financial stability analysis) and internal

integrated reporting. In addition, it is important to develop software applications for the formation of integrated financial statements of the enterprise using modern information and communication technologies, which will facilitate the prompt receipt of analytical information for informed management decisions and ensure interaction with stakeholders.

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## СУЧАСНІ ПІДХОДИ ДО СКЛАДАННЯ ІНТЕГРОВАНОЇ ЗВІТНОСТІ В УКРАЇНІ

У сучасних умовах можливості бухгалтерської звітності не відповідають завданням задоволення інформаційних потреб користувачів облікових даних, які спрямовані на отримання свідчень щодо стабільного та стійкого функціонування як суб'єкта господарювання, так і регіону, де воно функціонує, так і держави в цілому. **Предметом** дослідження статті є різні підходи до складання інтегрованої звітності та особливості формування показників. Інтегрована корпоративна звітність визначає єдиний формат надання зацікавленим споживачам інформації про діяльність підприємства, ризики і потенціал надання якісних послуг, охоплює фінансову і нефінансову звітність та розкриває показники результативності економічної, екологічної і соціальної діяльності підприємства, що забезпечує прозорість інформації в частині бізнес-ризиків і управління ними. На сучасний момент в Україні підприємства складають звіт, який об'єднує в собі фінансові показники та показники, що характеризують деякі важливі соціальні аспекти - Звіт про управління. В роботі розглянута концепція звітності про вартість, ключовою ідеєю якої є досягнення більшої інформативності бухгалтерських показників шляхом корпоративного звітування та розробки стандартів нефінансової інформації, що відображає галузеву специфіку підприємства. **Мета** роботи – детальний розгляд сутності інтегрованої звітності, проблем її складання, аналіз існуючих підходів до формування показників інтегрованої звітності різних компаній з урахуванням потреб користувачів, обґрунтування показників, що входять до інтегрованої звітності. Під час дослідження застосовувалася сукупність методів та підходів, таких як діалектичний, синтезу та порівняльний, системний. В статті вирішуються такі **завдання**, як аналіз функцій та складових інтегрованої звітності, аналіз Звіту з управління та показників, які його формують, визначення особливостей його складання різними компаніями, основні принципи формування інтегрованої звітності згідно до міжнародного стандарту інтегрованої звітності. Отримані **результати** – проведений детальний аналіз показників звіту про управління та запровадження передумов ефективного формування складу таких показників. **Висновки:** подальший розвиток інтегрованої звітності повинен бути спрямований на такі важливі аспекти, як розробка доопрацювання системи фінансових і нефінансових показників, методи отримання інформації, узагальнення різних систем забезпечення управління (управлінського обліку, моніторингу, аналізу фінансової стійкості) в процесі підготовки внутрішньої інтегрованої звітності.

**Ключові слова:** інтегрована звітність; звіт з управління; фінансова звітність; соціальна звітність; нефінансові показники.

## СОВРЕМЕННЫЕ ПОДХОДЫ К СОСТАВЛЕНИЮ ИНТЕГРИРОВАННОЙ ОТЧЕТНОСТИ В УКРАИНЕ

В современных условиях возможности бухгалтерской отчетности не соответствуют задачам удовлетворения информационных потребностей пользователей учетных данных, которые направлены на получение свидетельств относительно стабильного и устойчивого функционирования как субъекта хозяйствования, так и региона, где оно функционирует, так и государства в целом. **Предметом** исследования статьи являются разные подходы к составлению интегрированной отчетности и особенности формирования показателей. Интегрированная корпоративная отчетность определяет единый формат предоставления заинтересованным потребителям информации о деятельности предприятия, риски и потенциал предоставления качественных услуг, охватывает финансовую и нефинансовую отчетность и раскрывает показатели результативности экономической, экологической и социальной деятельности предприятия, обеспечивает прозрачность информации в части бизнес-рисков и управления ними. На текущий момент в Украине предприятия составляют отчет, объединяющий в себе финансовые показатели и показатели, характеризующие некоторые важные аспекты - Отчет об управлении. В работе рассмотрена концепция отчетности о стоимости, ключевой идеей которой является достижение большей информативности бухгалтерских показателей путем корпоративного отчетости и разработки стандартов нефинансовой информации, отражающей отраслевую специфику предприятия. **Цель** работы – детальное рассмотрение сущности интегрированной отчетности, проблем ее составления, анализ существующих подходов к формированию показателей интегрированной отчетности различных компаний с учетом потребностей пользователей, обоснование показателей, входящих в интегрированную отчетность. В исследовании применялась совокупность методов и подходов, таких как диалектический, синтеза, сравнительный, системный. В статье решаются такие **задачи**, как анализ функций и составляющих интегрированной отчетности, анализ Отчета по управлению и показателей, которые его формируют, определение особенностей его составления различными компаниями, основные принципы формирования интегрированной отчетности согласно международному стандарту интегрированной отчетности. Получены **результаты** – проведен детальное исследование показателей отчета об управлении и внедрении предпосылок эффективного формирования состава таких показателей. **Выводы:** дальнейшее развитие интегрированной отчетности должно быть направлено на такие важные аспекты, как доработка системы финансовых и нефинансовых показателей, разработка методов получения информации, обобщение различных систем обеспечения управления (управленческого учета, мониторинга, анализа финансовой устойчивости) в процессе подготовки внутренней интегрированной отчетности.

**Ключевые слова:** интегрированная отчетность; отчет по управлению; финансовая отчетность; социальная отчетность; нефинансовые показатели.

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