

почуття важливості кожного члену колективу через розподіл завдань та визнання досягнень персоналу.

5. Висновки

Таким чином, в умовах динамізму та складності зовнішнього середовища ефективність інноваційної діяльності та створення інноваційної організації можна забезпечити тільки завдяки комплексному підходу до управління інноваційним процесом. Сучасність вимагає креативного підходу від учасників ринку різного розміру, типу власності та різних фінансових можливостей. Оцінка інноваційної діяльності за окремими реалізованими проектами спрямована на аналіз минулого та не гарантує конкурентоспроможності в майбутньому. Особливе значення необхідно надати створенню інноваційного клімату в організації, який базується на творчості, креативності та мотивації.

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ROLE AND PLACE OF INTEGRATED ACCOUNTING IN FORMATION OF INSTITUTIONAL ENVIRONMENT: PROBLEMS OF THEORY AND PRACTICE

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Розглянуто існуючі підходи до побудови системи інтегрованого бухгалтерського обліку та досліджено його роль в системі суб'єктів господарювання. Виявлено обмеження традиційної системи бухгалтерського обліку та визначено переваги інтегрованої системи обліку, проаналізовано зв'язок всіх видів обліку, аналізу та контролю з плануванням, що дозволить їх розглядати як близькі за своїм змістом, цілями і завданнями функції прикладного менеджменту

Ключові слова: система, системний підхід, інтегрована облікова система, система бухгалтерського обліку

Existing approaches to the construction of integrated accounting system are considered and its role in the system of economic entities is investigated in the articles. Limitations of traditional accounting system are revealed, identified benefits of an integrated accounting system are identified. It is analysed connection of all types of accounting, analysis and control over planning that allow considering them as functions of applied management which are similar in content, objectives and purposes

Keywords: system, system approach, integrated accounting system, accounting system

1. Introduction

Institutional, economic and social transformational processes affect the methodology of social sciences, require its enhancement and adaptation. The consequences of the economic and political crisis in Ukraine necessitate transformation of enterprises management system. This requires the solution of debatable conceptual issues on accounting development in the relationship and interdependence with changes in the fundamental economic science.

The negative social and economic consequences of the economic crisis necessitate study the effectiveness of economic behaviour of micro and macro level entities using methodological tools of institutional theory. In order to achieve the priority goals of functioning, the enterprise as an institutional object transforms management system of economic behaviour within the context of sustainable development as a manifestation of influence from side of institutions-factors (conditioned by the influence of natural, social and economic environments) and interests to be satisfied. This is the basis for improving accounting methodology.

2. General definition of subject matter and its connection with important scientific and practical tasks

Relevance of researches in this direction is increased by the priority trends in development of accounting and its division into different types, which require review of existing theoretical postulates and relevant adaptation of accounting methodology.

The need for transformation of accounting system is crucial due to both gnoseological conflict as for accounting for management purposes between theorists and practitioners, and conflict of epistemological nature.

3. Analysis of recent researches and publications.

System and dialectical method in the national accounting practice has been used since the days when there emerged a need to provide company management with information about company activities. Application a systematic approach for disclosure of accounting issues has been investigated by several authors, in particular in the works by I. P. Babenko, S. M. Barats, N. A. Blatov, O. M. Bradul, F. F. Butynets, B. I. Valuev, H. H. Kirey-tsev, V. F. Paliy, O. M. Petruk, M. S. Pushkar, Ya. V. Sokolov, M. M. Shyhun and others [1–12].

Without prejudice to value of scientific practices of leading domestic scientists and economists, we would like to note that the development of the methodology of construction of integrated accounting received not enough research attention in their works. Therefore, there is a need to deepen and expand research in this direction that will help solving issues associated with information provision of management systems for economy in the scale of the whole country.

4. Aim and objective of research

Development of methodological approaches to the formation of an integrated accounting as an information system.

5. Key findings and their justification

Currently, Ukrainian enterprises apply numerous sub-systems of accounts. They are enterprise accounting,

management accounting, financial accounting, tax accounting, operational accounting, production accountings, accounting under GAAP or other standards. Thereby, one can imagine number of personnel and scope of workload needed for each company due to simultaneous conduction of the various sub-systems of accounts and the preparation of various reports. It happens if not to seek integration of all types of accounting encompasses by a single integrated accounting system. After all, in fact, all these accountings reflect the same initial information in their own ways.

The analysis of this issue reveals that discussions led to formation of two opposite points of view as for this diversification. There are two groups of scientists. One group comprises scientists who advise splitting accounting system into financial and management accountings, and another group of scientists has the opposite vision and does not support the feasibility of accounting diversification.

From the perspective of scientists who support accounting diversification, it is preconditioned by situation in the modern economy which is a free market economy, the current accounting system does not meet the necessary requirements. Existing accounting is unable to meet information needs of management.

An attempt to reach common ground in diversification of accounting systems into separate types, was not fully successful. In particular, opponents of diversification of accounting into financial and management (for instance, scientists B. I. Valuev and Ya. V. Sokolov) believe that accounting is single and indivisible, while management accounting is something artificial, which is used by advocates of western traditions in attempt to ease accounting [6, 11]. Many opponents were found in tax accounting which is referred to by some scientists as "fake" accounting. The only point with which most scientists agree, is that existence and development of different types of accounting in isolation from each other is certainly a harmful phenomenon.

Inefficiency of accounting system division into financial and management accountings is substantiated by O. V. Borodkin, who believes that "there is no reason for division of accounting into such autonomous types as financial and management. It is single and indivisible, economic, legal and information system that harmoniously consists of sub-systems: accounting of fixed assets and intangible assets, accounting of materials and low value assets, accounting of production costs, etc. In order to satisfy different customers with financial information, the necessary accounting model shall be constructed first, it shall provide for input and output parameters of information" [13].

Accounting system is a part of any business. It should provide users with timely information to help in decision making. It should also be emphasized that the correct and timely systematized full accounting information is a must in the preparation of reports.

O. M. Bradul also considers the impact on the theory of systems on accounting. He gives a generalized description of the accounting system. Thus, he notes that the accounting system is:

1) is put in order, since its indicators are arranged in a certain order;

2) structural and linear, since its specific indicators (commodity products, amount of revenue, number of employees, value of fixed assets, etc.) vary;

3) unmediated since each reporting indicator participates in formation of system;

4) recoverable, since any reporting indicator comes from another system (system of accounts);

5) dissected, since it consists from more than one element;

6) not completely reliable, since incomplete system of reporting indicators does not satisfy management when exercising management functions [4].

He mentions that the parametric theory of systems and the provisions of duality of system descriptions allow to describe and investigate any particular economic phenomenon in systematic way, because the relationship would be set between values, which has not only theoretical but also substantial practical value.

The systems approach is particularly necessary in the study of accounting. The accounting system provides information on the economic activity of the object (enterprise) to the management. Thus, the decision-making by the management is closely related to the processing and transmission of information. Furthermore, accounting is not only independent information but an independent organizational system.

The key notion in the system approach is the definition of "system". There are many definitions of "system" including the following:

- from a philosophical point of view, system is something integral which is integrity of components;

- in sphere of research activities, a system is methodology used to study phenomena and processes relating to specific area of human knowledge as an object of system analysis;

- in cybernetics, a system means "a set of objects with relationships between objects - parts or components of system - and between their attributes - properties of objects. Due to these relations system is integrated into a single unit;

- in theoretic and epistemological sense system is interpreted as a certain way of thinking, formulating and organizing of issues, i. e. formation in the consciousness of subject the components of system in relevant interrelations and interdependences.

A system is a collection of objects placed in certain sequence, their interrelation and interaction, allowing to achieve a common goal. Being a system, accounting should form information about the company which is timely and useful to a wide range of users, meets their interests from a position of smooth control and comprehensive evaluation of economic state of the enterprise. According to O.M. Petruk value of accounting increases as long as interrelations in the external economic environment got complicated [9].

Summarizing the studies of domestic and foreign scholars, one can conclude that the concept of system is relative and depends on the purpose of the study. Like any system, accounting has its input and output streams. Entry point of system is simplest elements (facts of economic life confirmed by primary documents). They form the basis of the entire accounting system. The part of data is processed in the accounting system resulting in information produced at the output, which is realized through financial, tax, management, statistics reporting as well as reporting under the General Accepted Accounting Principles (GAAP).

Application of a systematic approach when studying accounting issues allows to expand boundaries of research, to take into account all the factors influencing the object of study, to detail components based on their participation in the system, to simulate the necessary processes and phenomena.

The study of these scientists have laid a strong methodological foundation for development of national accounting system and its harmonization with the IFRS, but significant methodological efforts of academics and practitioners were aimed to achieve important information and economic effects that arise when integrating and approaching different types of accounting: enterprise accounting and tax accounting; financial accounting and management accounting; financial accounting, management accounting and controlling [15, 16, 19].

However, there was not achieved a single view on the nature of integrated accounting by both domestic and foreign researchers.

In our opinion, the most logical solution to this issue is creation of a single integrated accounting system, which would combine all types of accounting that exist in the company (Fig. 1).

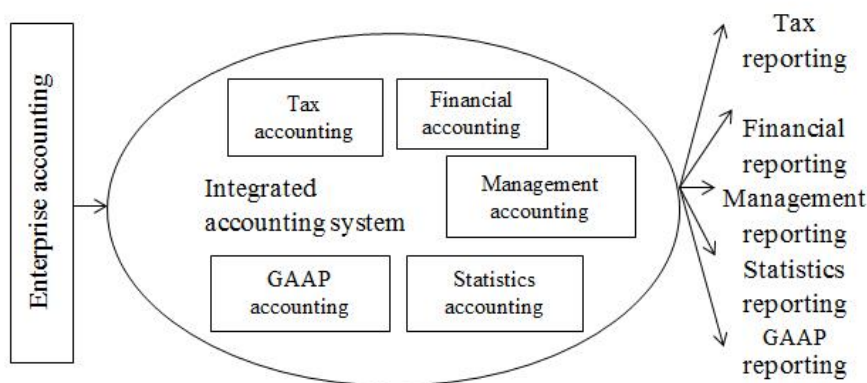


Fig. 1. The integrated system of accounting in managing business processes

With introduction of the integrated accounting system, company receives a number of important advantages, among which are avoidance of multiple data entry for business transactions and events for different types of accounting; high reliability of management information achieved through a single data entry and multiple processing of the same information for querying in various accounting sub-systems; comparability and consistency of data of different types of accounting based on

the use of common information space; optimization of company document flow and reduction of costs associated with servicing corporate information system.

Development of the concept of integrated accounting is impossible without determining approaches to successive approximation of the types of accounting to each other. Herewith we would like to suggest following so-called "paired" principle. This means that one has to consider features of all possible combinations of different types of accounting - financial accounting and management accounting, financial accounting and tax accounting, management accounting and tax accounting, etc. For example, considering approaches to the integration of financial accounting and management accounting, one should specially consider methodological and technical features of the process. Methodological features primarily relate at interaction of financial accounting and management accounting through the system of accounts. Such scholars as V. F. Paliy [8]. V. B. Ivashkevich [17]. O. E. Nikolaeva and T. V. Shyshkova [20]. identify two basic forms of interaction - the so-called autonomous and integrated system of management accounting.

Autonomous system provides for separate conduction of financial accounting and enterprise accounting, their interconnection is secured by the so-called mirror accounts or screen accounts. Due to confidential nature of management accounting, many researchers believe this approach to be the most advantageous in terms of information security of company.

In integrated system accounts of management accounting are "embedded" into the general system of accounts where they directly correspond with the accounts of financial accounting.

However it is way to conduct accounting of expenses and revenues only, which does not allow to consider this form of organization of management accounting as such that really allows integration with financial accounting.

In our opinion, another approach is more justified, according to it, in addition to the development of corporate chart of accounts with the inclusion of accounts from management accounting, integration must occur at the level of accounting policies. Today accounting policy of many companies includes not only accounting policies, but also management one [18]. The main elements of it are: asset valuation methods with aim to prepare management balance sheet; method of cost accounting and calculation of production costs; methods of preparation of information for different categories of management decisions and users; list of registries and analytical sections of management accounting; forms of management reporting; list of typical business operations that are possible in the company. The organizational and technological section of managerial accounting policies may include such points as organizational structure, responsibilities and powers of departments responsible for the management accounting; financial structure of company for implementation of budget management (based on financial responsibility centres); standards of documents flow; technique of data recording, etc.

In the control system of management accounting and its integration with financial accounting, an im-

portant issue is the inclusion of tax accounting into integrated accounting model. Problem of harmonization of enterprise accounting and taxation is one of the topics discussed by both academics and practitioners.

With adoption of the Tax Code of Ukraine, tax system that is endowed with great powers by the state, regulates the formation of prices, profits, develops manuals, guidelines and provides for penalties for inaccurate compliance with its rules. It gives more opportunities to use accounting data for tax purposes, but there are many issues in this regard.

We would like to note that this is not a combination or merger of enterprise (financial) accounting and tax accounting, as the mentioned accountings have different objectives and key principles of their legal regulation. The authors see numerous and significant differences in the rules of accounting of individual objects and transactions that are defined by accounting and tax rules. On the other hand, there are a number of principles inherent in both accounting and tax regulations (autonomy, frequency, same money measurement, continuity, matching of revenues and expenses, sequence). There are much in common in the objects and methods of these accounting sub-systems. Information contained in accounting registers can be used to determine tax base. If it is not sufficient, company may either maintain separate tax registers or supplement accounting registers with additional details [14, p. 19].

E. Heyer believes that nowadays accounting system may be improved, in particular, by determining differences between enterprise accounting and tax accounting, identifying ways of their possible harmonization, finding of optimal model of their cooperation that would be adequate to economic reality and meet requirements imposed on it [14].

A more reasonable, in our opinion, is informational and technological scheme of integration of financial accounting and tax accounting that provides for synchronized conduction and handling of necessary data in the system. Coherence should also be ensured at the level of accounting policy, accounts (tax accounting may have a separate chart of accounts), internal regulations and reporting forms. This would significantly reduce the level of complexity of tax accounting which in general is relatively high both in Ukraine and abroad.

Integration of accounting sub-systems creates prerequisites for formation of reliable economic information, observance of the rules of business conduction by all economic entities, protection of interests of the state and society in general.

6. Conclusions and prospective for further researches

Application of the proposed conceptual approaches to integration of accounting sub-systems will affect the further development of the national accounting system that will allow to achieve maximum "transparency" of enterprises activities and achieve reliable reflection of results of economic activities. Only an integrated accounting system that combines sub-systems of financial accounting, management accounting and tax calculations makes it possible to organize efficiently operational ac-

counting, serves as basis for determining macroeconomic indicators and has national importance.

Thus, accounting is a single and indissoluble system that has only a conditional division into accounting sub-systems to perform triune task: preservation of owner's property, provision of information for management, determination of financial result and its distribution.

The issue of integration of financial accounting, management accounting and tax accounting must be addressed primary in the legislative and methodological field. However, one should not forget that tax accounting is an accounting "for the state", but "for entrepreneur" there is financial and management accounting. Therefore, an integrated accounting system is also aimed at aligning of priorities when each type of accounting takes its rightful place. In our opinion, the further development of the accounting system should ensure maximum transparency of its internal mechanisms to satisfy needs of foreseeable users of accounting information in most affordable and economical manner. This effect can be achieved only by overcrossing barriers between different types of accounting, their concepts and their instrumental embodiment, and it may be solved through further researches.

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ПЕРЕДУМОВИ ФОРМУВАННЯ ЕФЕКТИВНОГО ФІНАНСОВО-ЕКОНОМІЧНОГО МЕХАНІЗМУ ПІДПРИЄМСТВА В СУЧАСНИХ УМОВАХ

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В статті здійснено критичний огляд категорій «фінансовий» та «економічний» механізм, необхідності та передумов формування ефективного фінансово-економічного механізму підприємства; визначено фактори, що здійснюють вплив на його формування; запропоновано систему індикаторів, що можуть слугувати передумовами формування ефективного фінансово-економічного механізму на вітчизняних підприємствах. Запропоновано піраміду побудови індикаторів ефективного фінансово-економічного механізму підприємства в контексті формування його фінансово-економічної безпеки

Ключові слова: фінансово-економічний механізм, ефективність господарювання, інвестиційна привабливість, індикатори розвитку, фінансова безпека

In the article the critical review of the categories of "financial" and "economic" mechanism, need and prerequisites of effective financial and economic mechanism of enterprise is done; factors influencing its formation are identified. The system of indicators that could serve as prerequisites for the formation of effective financial and economic mechanism for domestic enterprises is proposed. A pyramid building of effective indicators of financial and economic mechanism of enterprises in the context of its financial and economic security is proposed

Keywords: financial and economic mechanism, economic efficiency, investment attractiveness, indicators of development, financial security

1. Вступ

Особливість сучасних фінансово-економічних відносин в економіці характеризується багатоваріантністю, яка є результатом існування різних форм власності та системи їх подальших перетворень, реорганізації та структуризації, наявності природно-монопольних структур (галузей) господарювання, а також регіональних особливостей умов господарювання. Вся різноманітність цих відносин постійно розвивається та реформується, як в масштабі всього національного господарства, так і на мезо- та мікрорівні, відображаючи рух грошових потоків, мобілізацію та розміщення фінансових ресурсів, формування доходів та здійснення витрат. За цих умов успішне, ефективне функціонування підприємства можливе при формуванні виваженої, адекватної управлінської політики, своєчасному та правильному прийнятті рішень, удосконаленні системи господарського механізму та здійсненні аналізу ринкової кон'юнктури. В цьому аспекті формування та функціонування адекватного фінансово-економічного механізму є актуальним та складним завданням, оскільки від наявних фінансових ресурсів та ефективного їх використання, а також адекватної

управлінської політики залежать результати діяльності суб'єктів господарювання.

2. Постановка проблеми

Особливо актуальним питання передумов формування ефективного фінансово-економічного механізму постає в контексті оцінки рівня фінансово-економічної безпеки підприємств, що зумовлено високою ймовірністю банкрутства останніх внаслідок незадовільного їх фінансового стану. Отже, проблематика формування та функціонування фінансово-економічного механізму підприємств потребує ґрунтовного дослідження його сутності, методичних підходів, визначення його змісту на макро- та мікрорівні, передумов та індикаторів.

Метою дослідження є аналіз та узагальнення теоретичних підходів і методів формування фінансово-економічного механізму підприємства як складової системи його управління, окреслення основних індикаторів його ефективної діяльності.

3. Аналіз останніх досліджень

Окремі аспекти формування фінансово-економічного механізму знайшли своє відображення