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## VECTORS OF CHANGES IN THE ACCOUNTING METHODOLOGY UNDER THE CONDITIONS OF THE TRANSFORMATION OF THE COMMUNICATION PARADIGM IN THE STRATEGIC MANAGEMENT SYSTEM

## ВЕКТОРИ ЗМІНИ МЕТОДОЛОГІЇ БУХГАЛТЕРСЬКОГО ОБЛІКУ В УМОВАХ ТРАНСФОРМАЦІЇ КОМУНІКАЦІЙНОЇ ПАРАДИГМИ В СИСТЕМІ СТРАТЕГІЧНОГО УПРАВЛІННЯ

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The article is devoted to the topical issues of determining the structure of the accounting system using a developed methodology, which made it possible to outline the directions of its development in terms of the combination of various accounting subsystems into a single information system of the enterprise, which will ensure the formation of targeted information flows for different categories of users and, at the output, transform the information resource into an effective reporting system. It has been proven that functioning in the form of an integrated adaptive system with built-in subsystems (financial, management, tax, statistical, actuarial and social accounting), accounting retains its role and importance in the enterprise management system, remains a complete system, and avoids duplication in the introduction of primary data and their subsequent processing. It was found that the complexity of the structure of the accounting system on the basis of a single information system will provide an opportunity to save financial resources when preparing information for various purposes and at the same time ensure the information needs of users in all the main areas - business management, the capital market, the state (taxes and statistics), society. Areas of improvement of the accounting methodology are highlighted, which were formed taking into account changes in the requests of various groups of users. Financial reporting requirements are described, which reveal the needs of users for financial information. The analysis of existing approaches to determining the requirements for financial reporting in scientific works, comparing their composition and content with accounting principles and conditions for the preparation and disclosure of financial information, made it possible to determine the following list of them: reliability; materiality; relevance; true representation; comparability; the possibility of verification; timeliness; comprehensibility and comprehensibility. Implementation of the stated user requirements in the process of preparing and submitting financial statements ensures that financial statements acquire useful quality characteristics: accuracy; relevance; completeness; neutrality; reliability; reasonableness; mutual agreement; openness; transparency. Taking into account in the process of preparing and submitting financial statements the basic requirements of users for the formation of quality characteristics allowed to increase the content of financial statements and the degree of their usefulness for decision-making subjects, which, in turn, will ensure an increase in the trust of the state and society in economic subjects and their activities, will increase the competitiveness of enterprises, will allow to improve the process of attracting investors and creditors, will facilitate the exit of domestic business entities to international capital markets.

**Keywords:** accounting, accounting development, accounting paradigm, accounting methodology, communication paradigm, strategic management, communications.

Стаття присвячена актуальним питанням визначенню структури системи бухгалтерського обліку з використанням розвиненої методології, що дозволило окреслити напрями її розвитку в частині поєднання різних підсистем обліку в єдину інформаційну систему підприємства. Доведено, що функціонуючи у формі інтегрованої адаптивної системи з вбудованими підсистемами (фінансового, управлінського, податкового, статистич-

ного, актуарного та соціального обліку), бухгалтерський облік зберігає важливе значення в системі управління підприємством, залишається цілісною системою, дозволяє уникнути дублювання у введенні первинних даних та їх наступній обробці. З'ясовано, що ускладнення структури системи бухгалтерського обліку на базі єдиної інформаційної системи надасть можливість досягнути економії фінансових ресурсів при підготовці інформації для різних цілей і при цьому забезпечуються інформаційні потреби користувачів за всіма основними напрямками – управління бізнесом, ринок капіталу, держава, суспільство. Виокремлено напрямки удосконалення облікової методології, які сформовано з урахуванням зміни запитів різних груп користувачів. Описано вимоги до фінансової звітності, які розкривають потреби користувачів щодо фінансової інформації. Проведений аналіз існуючих підходів до визначення вимог до фінансової звітності у наукових працях, порівняння їх складу і змісту з принципами бухгалтерського обліку та умовами щодо підготовки й розкриття фінансової інформації, дозволив визначити такий їх перелік. Врахування в процесі підготовки і подання фінансової звітності основних вимог користувачів для формування якісних характеристик дозволило підвищити змістовне наповнення фінансової звітності та ступінь її корисності для суб'єктів прийняття рішень, що, в свою чергу, забезпечить підвищення довіри держави і суспільства до економічних суб'єктів та їх діяльності, підвищить конкурентоспроможність підприємств, дозволить покращити процес залучення інвесторів та кредиторів, сприятиме виходу вітчизняних суб'єктів господарювання на міжнародні ринки капіталу.

**Ключові слова:** бухгалтерський облік, розвиток обліку, парадигма бухгалтерського обліку, методологія бухгалтерського обліку, комунікаційна парадигма, стратегічне управління, комунікації.

**Formulation of the problem.** Modern conditions of economic activity, which are formed under the influence of risk, uncertainty of capital market conditions, constant changes in legislation, global transformations that complicate economic relations between subjects, dynamism and multi-purpose decisions of management personnel, constant development of information and communication technologies lead to an increase the number of users of accounting information, which, in turn, increase the level of requirements for it, and also require a new format.

The complication of economic activity, the development of the organizational structure of business entities, and the diversification of activities lead to a significant expansion of the information system used for the purpose of strategic management of the enterprise. Accounting, as the basis of this system, is experiencing significant impulses to transform its structure, based on new requirements placed on accounting by the management system and numerous groups of information users.

**Analysis of recent research and publications.** Among the scientists who studied this topic, it is worth noting the following works, namely by R. F. Brukhanskyi, I. M. Belova, N. A. Bukalo, S. T. Lobov, L. V. Petina, O. A. Polyanska, T. V. Ponomaryova, P. V. Ivanyuta, S. V. Ivakhnenkov, O. S. Kryvokon, S. F. Lazareva, R. L. Us, and others, who note that a modern accountant must satisfy the needs of, who uses the account information, regardless of whether they are internal or external users. As noted by B. Nidlz, H. Anderson, D. Kolduell, a modern accountant is not only engaged in keeping accounts, but also carries out a wide

range of activities, including planning and decision-making, control and attracting the attention of management, evaluation, review of activities and listening [1, p. 12].

**Highlighting previously unresolved parts of the overall problem.** In the conditions of market relations, the role of the accountant in the strategic management of economic activity changes significantly. For many years, an accountant was considered an accountant who performs technical actions to record the facts of economic life. However, time imposes new requirements, and for the effective management of activities, each specialist of a business entity must analyze processes and phenomena, identify reserves for increasing the efficiency of activities, directions for its development and diversification. A modern accountant has become an active participant in management processes, takes part in the analysis and discussion of economic situations, the search for alternative ways of overcoming and solving economic problems, and the identification of conflict resolution possibilities within the legislative field.

**Formulation of the goals of the article.** The purpose of the study is the theoretical definition and justification of the approach to the development and implementation of changes in the accounting methodology in the context of the transformation of the communication paradigm in the strategic management system.

**Presentation of the main research material.** Considering the changes in the role and tasks of accounting in market conditions, V. M. Shvedska notes that accounting should solve a much wider range of tasks, in particular:

1) formation of complete and reliable information about the enterprise's activities and

its property status for internal users of accounting reporting (management, founders, participants, property owners) and external users (investors, creditors, etc.);

2) providing external and internal users with information necessary to control compliance with legislation, the availability and movement of property and liabilities, the use of material labor and financial resources in accordance with approved norms, standards, estimates;

3) timely prevention of the appearance of negative phenomena in the financial and economic activity of the enterprise, identification and mobilization of reserves, forecasting of the results of activity in the current period and in the future.

S. F. Holov also draws attention to the changing role of accountants in companies, who points out that, firstly, accountants have turned from providers of information for internal users into business partners and equal members of the decision-making team [2, p. 287]. Secondly, in large companies, the practice of approaching the accountant to the decision-making area is spreading.

The change in the purpose of accounting led to the fact that:

1) the role of the balance sheet as a report on values (values) has decreased;

2) the role of the profit and loss statement and the meaning of the concept of profit have increased;

3) there was a need for a more complete description of relevant financial information, expansion of financial reporting and introduction of notes and additions to it;

4) increased attention to the content and consistency of reported data, especially profit data.

The need to transform accounting tasks is noted by Ya. V. Sokolov, who singles out historically formed types of such tasks [4, pp. 18–20]:

1) Ensuring the preservation of the property of the owners – the task is determined by the remoteness of the owners from the property of the business entity and the impossibility of their personal control over it. The formulation of this task arises as a result of the psychological characteristics of the company's management and employees, which may indicate a discrepancy between the interests of the latter and the interests of the owners regarding the preservation and increase of property (issuance and sale of unprofitable products, direct appropriation of assets, use of assets for

personal purposes, etc.). Not only owners, but also tax authorities and creditors are interested in this task.

2) Accounting control and accounting of the rights and responsibilities of executors – to establish the compliance of the real state of the property with the legal relations associated with it. Accounting control in this case ensures effective management of the business entity, combining the interests of owners and management.

3) Determination of financial results – which reflect the economic and legal consequences of economic transactions, and the economic meaning of the financial result should not always coincide with its legal meaning.

With the development of economic relations and the deepening of global economic ties, the circle of users of information from the accounting system is expanding, and the transformation of their information needs is observed (Table 1). We consider the evolution of information needs and the identification of new reporting users from the 15th century, since this period is recognized as the formation of accounting into a separate science.

The circle of users of accounting information is quite wide and is represented by different groups with different interests. The main users of accounting data are shareholders (they can make decisions on hiring, firing, remuneration of company management, approval of important changes in the policy of activity), investors (make decisions on the purchase and sale of securities), creditors (carry out lending activities).

Other users (or secondary users) of accounting information include employees, customers, the state and state bodies, society as a whole. While the decisions made by primary users are relatively obvious, the nature of secondary users' decisions is poorly understood due to a lack of information.

Owners and shareholders have historically been the first users of accounting information about the enterprise and needed data on the state of property, changes in the capital structure, the structure of liabilities, and financial results. A separate need of the shareholders is the result of the enterprise's operation, the earned profit and accrued dividends.

Senior management and managers are users of the main set of accounting data. The constant decision-making process requires the availability of current information on the state of activity, performance data on financial indicators, and forecast estimates for the selection of alternative solutions to economic

Table 1

**Changes in priority information needs of users of accounting information over time**

| № | Users reporting                                 | Time period      | Priority of information needs                                                                                                                                                                                                                                                                                                                               |
|---|-------------------------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Owners, shareholders                            | XV century       | The amount of capital, assets and liabilities                                                                                                                                                                                                                                                                                                               |
|   |                                                 | XIX-XX centuries | Dividend level                                                                                                                                                                                                                                                                                                                                              |
|   |                                                 | XX-XXI centuries | Cost of business, level of risk                                                                                                                                                                                                                                                                                                                             |
| 2 | Investors                                       | XVII century     | Investment risk level, profitability investments                                                                                                                                                                                                                                                                                                            |
|   |                                                 | XX-XXI centuries | Expected business value, future return on investment, potential level of risk (present and future)                                                                                                                                                                                                                                                          |
| 3 | Senior management, managers                     | XX century       | The level of revenue, cost of production, costs (including alternative), balances of products, raw materials, materials, cost and amount of resources involved, residual value of non-current assets, accumulated amount of depreciation, balance of funds and other information necessary for calculations of technical, economic and financial indicators |
|   |                                                 | XXI century      | Market value of assets, market value of the enterprise, activity risks, economic security of activity                                                                                                                                                                                                                                                       |
| 4 | State, tax authorities                          | XV century       | Complete collection of taxes and fees                                                                                                                                                                                                                                                                                                                       |
|   |                                                 | XIX-XX centuries | Accrued and paid tax liabilities, value of the object taxation                                                                                                                                                                                                                                                                                              |
|   |                                                 | XX-XXI centuries | Accrued and paid tax liabilities, value of the object taxation, tax differences, property taxation                                                                                                                                                                                                                                                          |
| 5 | Banks and other creditors (including suppliers) | XV century       | Amount of debts, timeliness of repayment<br>Debts and interest                                                                                                                                                                                                                                                                                              |
|   |                                                 | XIX-XX centuries | Level of credit risk                                                                                                                                                                                                                                                                                                                                        |
|   |                                                 | XX-XXI centuries | Market value of assets, business value                                                                                                                                                                                                                                                                                                                      |
| 6 | Workers                                         | XIX century      | The level of wages in added value                                                                                                                                                                                                                                                                                                                           |
|   |                                                 | XX century       | Expenditures on social protection, including social security and social insurance (state and non-state)                                                                                                                                                                                                                                                     |
|   |                                                 | XX-XXI centuries | The share of intellectual capital in the assessment company value                                                                                                                                                                                                                                                                                           |
| 7 | Analysts of financial markets                   | XX-XXI centuries | Future economic benefits, market risks                                                                                                                                                                                                                                                                                                                      |
| 8 | Consumers of products                           | XXI century      | Observance of environmental standards of production, costs for product certification, laboratory research, quality products, composition of raw materials and materials                                                                                                                                                                                     |
| 9 | Public                                          | XXI century      | Spending on charity, compliance with environmental standards of production, use of energy-saving technologies, investment in the reproduction of natural resources and protection of the environment                                                                                                                                                        |

situations. The nature and directions of decision-making by the top management of business entities can significantly depend on the goals of the owners, if they are close to the management system.

The state as a user of accounting information about the results of the economic entity's activity

at all times had the main goal of monitoring the completeness and timeliness of tax and fee collection.

Employees are classified as secondary users of accounting information, whose information needs remain insufficiently studied. Recent years show an increase in the competence of

employees in such matters as the intellectual capital of the enterprise and its share in the company's value.

Financial market analysts receive, as a rule, publicly available information about the activities of business entities, which is subject to publication. Such information is of a sectoral or regional nature and its main purpose is to determine the basic trends of economic development in the country.

Consumers of products mainly need data on the products they consume, in particular, compliance with environmental standards of production, costs for product certification, laboratory tests, data on product quality, composition of raw materials and materials, etc. It should not be forgotten that the modern consumer is also interested in the general level of stability of the activity of product manufacturers, evaluating their reliability.

The general public is interested in data on charity spending, compliance with environmental standards of production, use of energy-saving technologies, investment in the reproduction of natural resources and protection of the environment.

The study of groups of users of accounting information shows the expansion of their structure, the improvement of the level of qualification, the growth of the range of interests and the increase in the need for special data. The management of economic entities takes into account such changes and sets new requirements for the accounting system regarding the development of analytical indicators and the expansion of reporting information. As a result, the modern accounting system allows you to prepare financial statements with detailed notes and transcripts, as well as supplement them with indicators or separate reports on human, social, environmental and other types of capital that are formed and developed by enterprises. New requests from users and their expectations regarding the stability and competitiveness of activities require the constant complication of the enterprise management system, which requires a new information format. The consequence of such processes is the setting of qualitatively new tasks for the accounting system, the development of its structure with the formation of new accounting subsystems.

The growing requirements for accounting in the conditions of globalization and post-industrial society require revision of its theoretical and methodological foundations [6, p. 162].

The conducted analysis of the requirements and quality characteristics of reporting as methodological components of accounting led to the conclusion that the most important goal of providing information for any users is to ensure usefulness. It is the usefulness for the user that makes it possible to make balanced and informed decisions, and therefore reporting information that meets the requirements and reflects the distinctive properties of such information (qualitative characteristics) is a key resource in the global risk economy, which takes an active part in the economic relations of business entities.

However, the current accounting methodology, which is static and does not take into account the transformational processes taking place in society, cannot fully satisfy the dynamic requirements of information users. Thus, according to the results of a study of the activities of domestic companies, M. A. Prodanchuk found out that when solving management tasks, there is a lack of accounting data that reflect reliable financial and production-economic processes when making decisions at different levels of management [7, p. 63]. This indicates the inconsistency of the current accounting methodology with the modern conditions of economic activity.

**Conclusions.** We believe that the improvement of the accounting methodology should take into account changes in the requests of various groups of users. As evidenced by global accounting practice, the content of requests can be determined through the formation of a system of requirements for financial reporting and its quality characteristics. Scientists raise the problem of unclear distribution and identification in the Conceptual Basis of Financial Reporting and International Financial Reporting Standards of requirements and quality characteristics, principles of preparation and presentation of financial reporting. Taking into account in the process of preparation and submission of financial statements the basic requirements of users for the formation of quality characteristics allows to increase the meaningful content of financial statements and the degree of their usefulness for decision-making subjects, which, in turn, will ensure an increase in the trust of the state and society in economic subjects and their activities, will increase the competitiveness of enterprises, will allow to improve the process of attracting investors and creditors, will facilitate the exit of domestic business entities to international capital markets.

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