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LOGISTIC PRINCIPLES OF FORMATION OF ACCOUNTING INFORMATION SPACE FOR PROVISION OF STRATEGIC MANAGEMENT OF THE ENTERPRISE

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The article is devoted to topical issues of formation of accounting and analytical support of the enterprise, which will streamline the process of obtaining, processing, accumulating, transmitting information to comprehensively support the decision-making process. The study analyzes the main approaches to enterprise management and proposes to use logistic principles to build accounting and analytical support, which will create a single information space of accounting and analytical support, which requires reorganization of information flows. The necessity of application of the concept of accounting strategic information space as a component of the system of accounting scientific knowledge is substantiated. The subject of the research is the system of information support of strategic management. The purpose of the article is to substantiate the concept of accounting strategic information space, selection and description of its main components based on the use of the provisions of communication theory. The methodological basis of the study was chosen communication theory and the concept of information space. The scientific results obtained in the article can be used to improve the theoretical foundations of accounting, as well as to improve the practice of forming information support system of strategic management in enterprises. Researchers' views on the need to allocate accounting strategic information space are analyzed. The place of accounting strategic information space in the accounting system in the context of understanding accounting as an information and communication system is determined. It is proposed to define the accounting strategic information space as a set of different types of accounting information of strategic direction, sources of its origin, places of its processing, storage and transmission, which concerns both the accounting and information system of a separate business unit and individual elements of such system. Three main elements (accounting strategic information resources; means of accounting strategic information infrastructure; means of accounting strategic information interaction) are singled out and substantiated as a part of the accounting strategic information space. The reasons for the emergence of distinctive features of the accounting strategic information space as an accounting theoretical construct are determined.

ЛОГІСТИЧНІ ПРИНЦИПИ ФОРМУВАННЯ ОБЛІКОВОГО ІНФОРМАЦІЙНОГО ПРОСТОРУ ДЛЯ ЗАБЕЗПЕЧЕННЯ СТРАТЕГІЧНОГО УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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Україна, 69600, м. Запоріжжя, вул. Жуковського, 66***Ключові слова:**

обліковий інформаційний простір, облікове повідомлення, обліковий сигнал, стратегічні облікові комунікації.

Статтю присвячено актуальним питанням формування обліково-аналітичного забезпечення підприємства, що забезпечить упорядкування процесу отримання, оброблення, накопичення, передачі інформації для всебічного забезпечення процесу прийняття рішень. В дослідженні проаналізовано основні підходи до управління підприємством та запропоновано використати для побудови обліково-аналітичного забезпечення логістичні принципи, які дадуть змогу створити єдиний інформаційний простір обліково-аналітичного забезпечення, що потребує реорганізації інформаційних потоків. Обґрунтовано необхідність застосування поняття облікового стратегічного інформаційного простору як

складової системи бухгалтерських наукових знань. Предметом дослідження визначено систему інформаційного забезпечення стратегічного управління. Метою статті визначено обґрунтування поняття облікового стратегічного інформаційного простору, виділення і опис його основних складових на основі використання положень комунікаційної теорії. Методологічною основою дослідження було обрано комунікаційну теорію та концепцію інформаційного простору. Одержані в статті наукові результати можуть бути використані для удосконалення теоретичних засад бухгалтерського обліку, а також для удосконалення практики формування інформаційного забезпечення системи стратегічного управління на підприємствах. Проаналізовано погляди дослідників стосовно необхідності виділення облікового стратегічного інформаційного простору. Визначено місце облікового стратегічного інформаційного простору в обліковій системі в контексті розуміння бухгалтерського обліку як інформаційно-комунікаційної системи. Запропоновано визначення облікового стратегічного інформаційного простору як сукупності різноманітних видів облікової інформації стратегічного спрямування, джерел її виникнення, місць її обробки, збереження та передачі, що стосується як обліково-інформаційної системи окремої бізнес-одиниці, так і окремих елементів такої системи. Виділено та обґрунтовано у складі облікового стратегічного інформаційного простору три основні елементи (облікові стратегічні інформаційні ресурси; засоби облікової стратегічної інформаційної інфраструктури; засоби облікової стратегічної інформаційної взаємодії). Визначено причини виникнення відмінних особливостей облікового стратегічного інформаційного простору як облікового теоретичного конструкту.

Statement of the problem

Significant development of the theory of strategic management over the past three decades and the active introduction of strategic management systems in the activities of leading companies put forward new requirements for the accounting system for the content and formal presentation of accounting information used for strategic management decisions. The existence of such unmet information needs and requests from stakeholders of the accounting system necessitates the improvement of its theoretical and organizational principles based on the use of modern theories. One of these is communication theory, which allows to distinguish different types of accounting procedures in the context of understanding accounting as an information and communication system.

The application of communication theory allows to identify and substantiate the concept of accounting strategic information space, ie the set of accounting information of strategic direction, sources of its origin, places of its processing, storage and transmission, as well as to substantiate its structural elements. The selection and inclusion of this theoretical construct in the system of accounting scientific knowledge will create the necessary conditions for more effective organization of the accounting system of strategic direction, which can be used as a basis for building information support of the strategic management system in the enterprise.

Information support of strategic management of the business entity, which includes the formation, processing, storage and use of information arrays to make informed management decisions, in modern conditions is an important part of the management process. Any management decision is based on information, so no management system can function without it. The formation of an effective information system of the business entity, which is based on the use of technical means of automated processing of text and digital

information, combined into a single network, is an urgent task for most business entities. Accounting and analytical information is perhaps the most important component of the information array of the enterprise. After all, according to researchers, only accounting data make up about 70% of the total array of economic information of most industrial enterprises.

Analysis of recent studies and publications

A significant contribution to the development of theoretical aspects of the formation of the information space of enterprises from the standpoint of innovation and information management made M. Albert, V. Dick, M. Porter, F. Hedoury, B. Milner, R. Fatkhutdinov, E. Ruskova, O. Shapороva, V. Grinyova, I. Buleev, O. Pushkar, M. Kizim, A. Pilipenko, V. Ponomarenko, O. Tridid, A. Skull and others. The historical development of enterprise information systems, automated processing of accounting and analytical information and its use in enterprise management are reflected in the works of M. Perera, G. Plaug, M. Cooter, J. Foster, C. Horngren, M. Schwartz, K. Shannon, X. Ueno, M. Mizintseva, J. Sokolov, A. Sheremet, O. Bradul, F. Butynets, V. Zavgorodny, L. Kindratskaya, M. Kuzminsky, Y. Kuzminsky, V. Linnik, L. Lovinskaya, M.R. Luchka, E. Mnykha, L. Napadovska, M. Pushkar and others. Problems of formation of accounting and information space are covered in the works of scientists: M. Van Bred, E. Hendrixen, E. Helfert, J. Clark, M. Vakhrushna, P. Nikiforova, S. Nikolaeva, O. Kaverina, V. Kovaleva, A. Sokolov, A. Shigaev, L. Schneidman, M. Bondar, O. Bradul, S. Golov, V. Evdokimov, Y. Kuzminsky, S. Kuznetsova, M. Pushkar and others. Significant contribution to the development of theory and practice of modern management accounting, study and research of its components, made such foreign and domestic scientists as: A. Upchurch, P. Atrill, R.W. Will, A. Daile, K. Drury, E. Laney, T. Scone, J. G. Siegel, J. Harris, D. Khan,

R. Hagep, D. Higgins, C. Horngrep, P. Horvat, J. Fosger, H. Folmut, J. Shim, R. Anthony, J. Rhys, A. Kizilov, O. Bradul, F. Butynets, L. Kindratska, Y. Tsal-Tsalko, V. Shevchuk, and others. The works of ZL are devoted to the issue of accounting and analytical support of strategic management. Banduri, R.F. Brukhansky [1], OV. Vakun [2], B.I. Valueva, SF Chairman [3], Z.V. Gutsailyuk [5], S.V. Gushka, N.Yu. Ershova [6], II Krishtopi [7], O.P. Kundri-Vysotska [9], S.F. Легенчука, O.I. Pilipenko [12], M.S. Pushkar, V.S. Rudnytskoho, V.Z. Semanyuk [14], L.V. Semenyuk, A.V. Shaikana [16], V.R. Shevchuk and others. However, such attempts to justify the need and isolate the accounting strategic information space of the enterprise will not achieve the desired result, in particular, the formation of clear theoretical foundations of information support of strategic management, as they are not based on modern theories explaining the accounting system as a developed social and institutional practices.

Goals of the article

The main objective of the article is the analysis to substantiate the conceptual foundations of the formation of information and economic space of strategic management accounting based on the use of the provisions of communication theory.

The main material of the research

Expansion of globalization processes of economic development, acceleration of development trends and complexity of economic entities of various forms of ownership lead to the need to introduce and use new forms and methods of effective management in order to create competitive advantages and ensure long-term sustainable development. The effectiveness of management and optimization of business processes largely depend on the efficiency of information resources and the creation of an appropriate system of accounting and analytical support of the decision-making process. That is why at the present stage of development of domestic enterprises the issue of improving the management system in general in order to increase its strategic focus and its individual subsystems in particular, namely the subsystems of accounting, analysis and control. The effective functioning of the information system should ensure the rational use of enterprise resources and help increase the efficiency of its activities. According to most studies, the system of accounting and analytical support at domestic enterprises is fragmentary, which reduces the quality of management decisions. The solution of this issue requires a thorough streamlining of the process of obtaining, processing, accumulating, transmitting information to fully ensure the decision-making process.

The methodological basis of the study is a systematic approach, which together with structural-functional, cybernetic, methods of modeling and formalization refers to general scientific research methods, which are a kind of intermediate methodology between philosophy and fundamental theoretical and methodological provisions of special sciences, including accounting science. Accounting knowledge, like any other, is based on four basic concepts: space, time, energy, information. Space and time as philosophical categories still do not have an unambiguous interpretation among researchers, but in the conceptual apparatus formed a generally accepted definition of these categories with a pronounced

philosophical and physical aspect. Space is a philosophical category that expresses the length, mutual arrangement of material objects (parts). Figuratively speaking, this is a certain "field" in which various objects exist and interact [9]. Time - a set of relations that express the coordination of changing states (phenomena), their sequence and duration. The most obvious connection from the standpoint of philosophy and physics was established between space and information. In fact, space is always perceived by man, in any form, which is information: the space of Euclid, Lobachevsky, Riemann.

One of the promising areas of using the concept of information space is the enterprise management system, as the formation of a separate information space for certain types or components of the management system can significantly increase its efficiency by increasing information support, reducing costs for information interaction with information providers, more detailed needs and requests of subjects of administrative decisions, etc. Therefore, for the effective implementation of strategic management in the enterprise requires not only a sufficient number of sources and channels of information about the internal environment of the enterprise (business processes and relationships between them), its meso- and macro-external environment, but must build a single accounting strategic information space that would allow integrating all possible information resources needed for strategic decision-making and implementation of strategic initiatives and would be the basis for the formation of a set of necessary information processes and information systems of strategic direction.

For a long time, accounting was considered a system that provides data processing and conversion into reliable and relevant information about the business activities of the enterprise in the form of financial statements that can be used to make various types of decisions. At the same time, scientists did not pay enough attention to the analysis of the impact on the development of accounting factors caused by the peculiarities of the construction of individual national accounting systems and general trends in the global accounting system. This situation has changed significantly in the context of economic globalization, characterized by the removal of national trade barriers and improved access to international capital markets, and the emergence in the late 1970s - 1980s of international accounting comparative studies - a new area of research related to with the definition and analysis of the distinctive features of the development of accounting in different countries of the world and the search for ways to eliminate the existing international accounting diversity.

Representatives of this trend (I. Abeiseker, S. Gray, GK Miik, K. Nobbs, R. Parker, GJ Prewitz, L. Radebau, S. Saudagaran, FD Choi, etc.) noted on the importance of the environment's influence on the process of formation and further development of the accounting system both at the level of an individual country and at the global level. Based on this approach, accounting is not an independent and ideal system that continues to operate unchanged since the time of L. Pacioli, but is a product of the external environment.

In the case of different external environments of the accounting system in different countries, there will also be differences in the composition of such systems, the emergence of which depends on the influence of different

types of factors. Based on this thesis MR Matthews and M.H.B. Perera states that there can be no two absolutely identical accounting systems, because their diversity is based on the influence of the social environment, which creates an accounting system [10, p. 543-544].

The main task of building an accounting strategic information space at the enterprise is to obtain reliable and meaningful strategic information about the state and results of the enterprise, its external environment, which will create conditions for improving the effectiveness of strategic decisions by internal and external users.

One of the features of the accounting strategic information space is its ability to change its own information boundaries (their narrowing or expansion), which is the result of the emergence / disappearance of certain types of information flows due to:

- transformation of economic activity of the enterprise and its external environment, which necessitates the formation of additional information of strategic direction;
- improvement of the strategic management system, which involves the use of new models of strategic decision-making and their accounting support;
- improvement of investment systems and strategic decision-making systems of external stakeholders;
- development of new methodological tools for strategic accounting, which provides processing and generalization of information;
- constant development of information and computer system of the enterprise under the influence of improvement of technical and technological means.

Conclusions

The emergence of new information needs from the subjects of strategic management necessitates the improvement of existing theoretical foundations for understanding accounting as a means of information support of the enterprise management system. In order to form such principles, it is proposed to use communication theory, which allows to describe the entire accounting process and individual accounting procedures using communication tools, and provides an understanding of accounting as an information and communication system.

Accounting and analytical information is an important component of the information array of the enterprise. It is formed on the basis of a systematic approach in the system of accounting and analytical support, which is part of the system of information support of enterprise management. This system is a form of organization of various types of accounting and analysis and is formed in order to provide information on the management decision-making process and control their implementation.

In conclusion, we can say that the application of the principles of logistics management will enable the company to ensure high competitiveness of its management system through the optimization of information flows associated with management decisions, both current and strategic. This effect is achieved by significantly reducing the time of information formation in each of the information cycles of the accounting and analytical system, the use of advanced methods of collection, processing, accumulation of information, reducing the time of information transmission. Based on the logistical principles of information formation, it becomes possible to use flexible automated control systems that allow you to quickly obtain quality, relevant and reliable information. The process of creating a single information space of accounting and analytical support requires the reorganization of information flows and their focus on two main functions:

- 1) meeting the information needs of enterprise management in information to support the decision-making process and their implementation (accounting, analysis and control);
- 2) meeting the needs of external structures in information in accordance with legislative provisions or for self-presentation of the enterprise.

The prospect of further research is to develop a comprehensive system of information support for strategic management based on modern features of the implementation of strategic accounting communications between the subjects of the accounting organization and various groups of stakeholders.

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