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**Burko K. V.***Senior Lecturer of the Department of Accounting  
Vinnytsia National Agrarian University  
Vinnytsia, Ukraine*[DOI: 10.24412/2520-6990-2021-15102-26-30](https://doi.org/10.24412/2520-6990-2021-15102-26-30)

## DEVELOPMENT OF THE FUNCTION OF ACCOUNTING IN MODERN MANAGEMENT CONDITIONS

### **Abstract.**

*The article reveals the role of accounting functions in the modern conditions of enterprise management and substantiates the prospects for their further development. The research revealed that it is through the management function that the process of coordinating the actions of the main business entities in the enterprise, the main purpose of which is to achieve the goals and fulfill the mission of the enterprise. In modern conditions, the most important element of business management is accounting. The reliability of accounting data is the key to making informed and timely decisions at all hierarchical levels of management of the entity.*

*Modern methods of enterprise and production management require a more detailed study of the accounting function, the development of which contributes to the accounting system to fulfill its mission in management. The content of the main functions of accounting is revealed in the work. Possibilities of development of accounting functions in the conditions of modern management concepts are substantiated. It is concluded that the effectiveness of management depends on the development of all accounting functions. The growing role of accounting in the socio-economic space outlines a vector for expanding the functions of accounting.*

**Keywords:** *management, enterprise, management methods, management concepts, accounting, accounting function.*

**Formulation of the problem.** The enterprise is the central link of the economy, the source of economic development and at the same time a component of the economy. In modern conditions, only those enterprises survive that flexibly respond to market demands, create and competently organize the production of competitive products, ensure the effectiveness of the restructuring of internal production management.

To date, the operation of any enterprise is impossible without the management of its economic activities. It is through the management function that the process of coordinating the actions of the main business entities in the enterprise takes place, the main purpose of which is to achieve the set goals and fulfill the mission of the enterprise.

Globalization processes in the economy expand the scope of accounting, which requires a combination of traditional accounting with elements of planning, forecasting, analysis, control and more.

In order to ensure not only survival but also effective functioning in a competitive environment, companies must improve the management system so that it responds to changes in a competitive market environment.

In conditions of dynamic changes in the internal and external business environment, the efficiency of the enterprise is impossible without the appropriate level of accounting and information support. Reliability of accounting data is the key to making informed and timely decisions at all hierarchical levels of management of the entity.

Modern methods of enterprise and production management require a more detailed study of the accounting function, based on the development of which should improve the methods and procedures used by the accounting system to fulfill its mission.

### **Analysis of recent research and publications.**

The problems of enterprise management are perhaps the most studied and subjected to scientific research from different angles. At different times and different aspects of enterprise management systems studied a number of domestic and foreign scientists who laid the foundation of management actions and decisions in the enterprise in accordance with the circumstances that existed in society during their formation.

The issue of development of accounting functions in enterprise management is considered by many scientists-accountants and is quite debatable. There is inconsistency in the views of scientists on the nomenclature, theoretical justification and practical implementation of accounting functions. There is no consensus on the need and effectiveness of the introduction of new accounting functions.

The purpose of the article is to reveal the role of accounting functions in the modern conditions of enterprise management and substantiate the prospects for their further development.

Presentation of the main research material. Achieving the goals and objectives of modern enterprises of all forms of ownership, organizational and legal forms, various industries, in the context of transformation processes in the economy, the instability of the political and socio-economic situation in the country enterprise management and finding new ones that would ensure the economic development of the enterprise.

The basis for sustainable operation of enterprises is the growth of their profitability, competitiveness, solvency and market value as key indicators of the company's ability to develop, which directly depend on the coordinated and interconnected activities of all divisions of the enterprise, the effectiveness of which is ensured by a well-organized management system.

In the theory and practice of economic management, organizational structures have evolved - from the simplest to the most complex. In this case, each of the newly formed types of organizational structure was formed on the basis of previous ones, taking into account and developing their effective components. This nature of the emergence of new structures allowed to raise to a qualitatively new level of enterprise management, taking into account the new conditions of economic activity.

The development of enterprises depends on their effective management. With the changes in the paradigm of enterprise management, the conceptual foundations of this process change. Since the development of market forms of enterprise management in Ukraine, each of them, except for the state, must use modern concepts to ensure continuous development.

At present, the stage of finding and implementing in practice effective concepts of development management in domestic enterprises continues and is the subject of research by many economists.

Any type of management is based on a certain concept. The concept of management is a system of ideas, principles, ideas that determine the purpose of the organization, the mechanisms of interaction between the subject and the object of management, the nature of relations between individual parts of its internal structure, and determine the necessary degree of environmental impact on enterprise development [1].

Among the most well-known management concepts are the concept of goal management, the concept of change management, the concept of cost management, the concept of business efficiency management, the concept of enterprise management based on a systematic approach to information, the concept of budget management and more.

Among these concepts in the management of domestic enterprises the most widespread is strategic management, the concept of which is aimed at forming an image of the future state of the enterprise, taking into account the dynamics of the external environment.

Much less widespread is the concept of enterprise value management, according to which the focus of the enterprise is not to increase the physical volume of production, but to obtain additional value through cost thinking and creative (creative) activities of financial managers and business owners.

The concept of controlling through continuous flows of internal and external information combines basic, fundamental functions. The purpose of the concept is to provide information-oriented processes of planning, regulation and control (monitoring) at the enterprise, the implementation of the function of integration, system organization and coordination.

The concepts of cost management are widely used: cost-generating factors, added value, strategic cost management SCM, value chain, transaction costs, responsibility centers and others.

Management, depending on the scale and duration of implementation is divided into strategic (long-term), as well as tactical and operational (short-term).

Strategic management in a broad sense determines

the long-term (10-15 years) orientation in the development of society as a whole or in individual areas, spheres, objects, territories, determines the purpose, objectives, strategy of society and sets the direction of each management [2].

Strategic management is characterized by a large time gap between decision-making and its implementation. Sometimes the time interval can be decades. That is why uncertainty is the most characteristic factor of a strategic decision. Tasks at the level of strategic management relate to the description, modernization, improvement of business processes of the enterprise, building an organizational structure and determining the main indicators of business efficiency [3].

Tactical management - specific actions to achieve the set goals, ie short-term management, in which on the basis of available information is a constant comparison of indicators of the strategic plan with the results achieved over a period of time. As a result, sometimes individual indicators of the strategic plan are adjusted, management goals are revised [2].

Today there is a sharp change in the external environment in which domestic enterprises operate. As a result, the change in the external environment entails a corresponding reaction and the internal environment of enterprises. Instead of intensive development in stable favorable economic conditions, the issue of increasing competition with its invariable attributes - bankruptcies and acquisitions - is constantly on the agenda. The management of most companies spends most of their time on the tactical level of management [3].

Some economists believe that in an uncertain environment that is constantly changing, the effective functioning of the enterprise often depends on the ability to develop and implement creative management decisions based on information [4].

Information for effective management must meet certain criteria. Yes, it should be: - high quality, probable (minimum error); - complete, accurate (compliance with the real values of the state of affairs); - relevant (fresh information, not outdated); - valuable and useful (compliance with the purpose, market situation) [5].

According to economists, information should reflect more complex, global and rapidly changing business processes, ensuring the ability of management to adequately respond to the challenges of economic life [6].

There are 3 stages in the evolution of approaches to research on the interaction of accounting and enterprise management system. At the first stage, researchers who studied the problems of management system and accounting system, only partially took into account the requirements of the higher system (management system) or sometimes did not even take them into account for the service system (accounting system). Over time (at the second stage), such requirements began to be taken into account in the context of the spread of trends in mechanization and automation of accounting, and from the late 1980s until today (at the third stage) - in general on the functioning of accounting in the enterprise. Thus, today the registration of the system is considered as the main elements of information support of enterprise management systems (service delivery



system, production, storage and transmission of accounting information), which is created by improving the process of preparation and management decisions. Today the main task for scientists in the field of accounting is to ensure their own and adequate response to the change that will occur with the management system, which provides for the formation of the necessary accounting support for its effective operation in the new environment [7, p.199].

In modern conditions, the most important element of business management is accounting. Accounting information should ensure the achievement of goals and objectives, which are used at different levels of enterprise management.

Accounting as the basis of the information system of enterprise management forms an information base to meet the needs of internal and external users in making management decisions. Information is the main and determining result of accounting.

Different types of accounting are used to comprehensively reflect the complex and multifaceted activities of individual enterprises, organizations, as well as the entire process of social reproduction, each of which has its own specific objects, tasks and features. However, all of them do not act in isolation, but complement each other, creating a single system of economic accounting.

The purpose of all types of accounting is to provide management bodies with information on the state of development of the reproduction process.

The constant complication of economic life has led to the differentiation of economic accounting. In economic theory, business accounting is divided on various grounds. Historically, the first is the division according to the system of registration of economic facts studied. Under this approach, business accounting is divided into: operational; statistical; accountant's.

Together, these types of business accounting comprehensively cover the complex and multifaceted process of social reproduction, provide accounting for the availability and movement of property (resources), economic and legal (property rights) aspects of business relations and form a single system of business accounting.

Based on international experience, depending on the users of accounting information, accounting is divided into two types - financial and management, which together constitute a single system.

The purpose of accounting is related to the requirements of enterprise management.

Responsible for the purpose of accounting tasks are:

- recording primary data on economic activity;
- systematization, processing and storage of primary data;
- providing the necessary information to users through management, control and analysis of the enterprise.

The subject of financial accounting is the company's connections with the outside world. Management accounting characterizes and ensures the state of affairs within the enterprise.

The main tasks of financial accounting include:

- collection of data on economic facts and their recording in primary documents;
- accumulation of data on individual objects in the accounting registers;
- preparation of reporting forms on the status and structure of assets, liabilities, capital, cash flows.

Solving these problems allows systematic monitoring of changes that occur in the objects of accounting and summarizing information about such changes in the reporting forms that are provided to users for decision-making.

The management of the register means a system of systems and preparation of information about the activities of the enterprise for internal users in the process of enterprise management. With this in mind, the various tasks of administrative accounting are:

- providing information assistance to managers in making operational management decisions;
- cost accounting by centers of responsibility;
- definition of objects of accounting and objects of calculation;
- development and implementation of measures to optimize costs;
- control, planning and forecasting of economic efficiency of the enterprise;
- selection of the best effective ways of enterprise development.

An important feature that distinguishes management accounting from financial is focus. If financial accounting describes transactions that have already taken place, then the main task of management is to predict the consequences of future transactions. In management accounting, historical information is used mainly for forecasting.

Accounting, as an element of the management system, is characterized by the following main functions: information; control; evaluation; analytical; social.

A significant contribution to the study of accounting functions was made by G.G. Kireysev. In his opinion: «Knowledge of the functions of accounting should be considered as a prerequisite for understanding the main thing in accounting - its purpose. Under the functions of accounting should be understood as a manifestation of its main properties. Accounting functions are divided into internal and external. The first are manifested in the performance of his techniques. Their high-quality performance is an essential but technical element of an accountant's professional activity. Internal functions - the result of influence and taking into account the internal causes of its formation and development. External functions are related to the objects of accounting through the management mechanism, which is based on economic needs, interests, economic and legal relations, which are constantly evolving. Accounting performs the following external functions: scientific-cognitive, control, informational, motivational, regulatory, legal protection of business entities, prognostic ...» [8, p. 40-45].

The internal functions of accounting in the management system are to perform accounting techniques to reflect the facts of economic activity. They are closely related to external accounting functions, but remain part of accounting procedures.

External accounting functions are also divided into a number of functions, the main of which are:

**Scientific - cognitive function.** Using the methods of accounting for scientific and cognitive functions are measured through the observation of the facts of economic activity and systematize information. Data on assets and rights to receive them, ownership and liabilities are classified according to certain characteristics.

**Information function.** One of the main functions performed by accounting in the management system in the formation of a market economy. Accounting is the most important source of supply of information to various management entities - the company's services, its divisions, managers to make important management decisions.

**Control function -** an important function of accounting for the control of economic activity and property of the enterprise, compliance with applicable law and the terms of agreements, the feasibility and efficiency of economic activity. There are three types of control: previous, current and next (next). In terms of the form of implementation, all these types of control are similar, they differ only in the time of implementation and purpose.

**Motivational function.** Accounting information motivates the knowledge and behavior of managers in making informed management decisions.

The prognostic function is that having a certain amount of information, management entities can predict the positive or negative development of the object of management. The forecast contains a hypothesis, the probability of obtaining certain results.

**Regulatory function.** With the help of the regulatory function of accounting, it is possible to change the amount of cost and the final financial results, without changing the total amount of assets and liabilities of the balance sheet.

The function of legal protection of economic entities. Accounting is based on a broad legal framework governing the activities of the enterprise. Legal regulation is considered not only as a method, but also as a principle of management. Therefore, legal sciences, legal disciplines form the legal field of accounting of enterprises, organizations and institutions.

The purpose of the accounting function - the formation of quality and comprehensive information about the economic and financial activities of the enterprise and its timely provision to interested users. The place of the accounting function is determined by the logical relationship between management functions and the role of accounting in the management process [9].

The accounting system is influenced by many factors. With the development of society, the influence of certain factors on the functioning of the accounting system increases.

With the development and transformation of accounting functions, the role of the accountant in the enterprise is transformed from the implementation of template-planned functions to the solution of practical management problems in market conditions. The functions of an accounting specialist are significantly expanded. There are such as:

- full and reliable reflection in the accounting documents of all business transactions that took place at the enterprise in the reporting period;

- preparation of financial statements established by public administration bodies;

- providing information to domestic consumers to control business activities and make management decisions;

- providing information to external users about the real financial situation of enterprises.

Due to the changing status of knowledge in the post-industrial, information society, with the development of information systems and the increasing computerization of information collection, processing and transmission, it is natural to expect that more and more functions of an accountant will evolve and be performed by a computer without human help. [10, p. 38].

The development of information technology has led to: - the emergence of new objects of accounting (primarily intellectual); - new opportunities to document the facts of economic activity, their registration and archiving; - further development of communication, data transmission and computer technology.

Accounting in the research of scientists appears not so much as a way and means of reflecting the facts of economic life and reporting, but as a system of processing and interpretation of accounting information that ensures management decisions [11, p. 80].

According to scientists, the actualization of the digital transformation of accounting will only grow in the future, because the use of IT innovations allows to solve new problems, modernize the concepts of information processing and transmission, increases the efficiency of accounting processes. To the usual functions of accounting and reporting is added the need to consolidate management processes and IT services. As a result, the quality of information support of individual departments and users, united by a single digital platform, will increase. There is not just the conversion of data from paper to digital, but provides search, processing, synthesis of reports, error control and comparability, visualization of processes and their results, backup using IT tools [12].

Functional capabilities of accounting are developed by increasing the functional demand for accounting, quality in its activities, created by the development of the institutional structure of socio-economic space, which leads to the emergence of new and new records coming into accounting systems and quality professional accountants respond annually. Functional demand characterizes the importance of accounting in the management system and in the socio-economic space. In today's world, accounting is an important socio-economic institution, which gives it a new institutional functional demand. The latter absorbs the previously selected managerial functional demand [13].

There is an opinion that for the effective implementation of the target basis of the accounting system it is necessary to ensure the optimal relationship of its functions, in particular such as information and control, which should be specified within the accounting policy of business entities [14, p. 124].

Also, it is necessary to ensure the direction of the

accounting and information system to implement such functions as motivation, incentives, business development, which meets the principles of the concept of active-adaptive system. Accounting information system is open and has direct and feedback links with the management system and the external economic environment. Therefore, the development of accounting functions as a system should be aimed at ensuring these links in the operational mode [14, p.126].

**Conclusions.** The functioning of a modern management system is impossible without reliable, operational, relevant information and its analytical processing. The system of accounting and analytical management plays an important role in the functioning of the enterprise management system, ensuring the interaction of various structural units and responding to changes in the internal and external environment. Accounting using its own elements of the method forms an information base on the activities of the enterprise, which creates the preconditions for the implementation of certain management functions.

The development of accounting functions involves the definition of target functions and the set of workers who provide them, as well as the organizational mechanism for their implementation. The effectiveness of management depends on the development of all accounting functions

Management functions of accounting are constantly deepened and improved. Accounting has become an objective necessity of a modern method of production and its management. Theory and practice of accounting, the profession of accountant in general are evolving and changing in modern conditions of integration with information technology. Streamlining and optimization of accounting based on digital technologies will significantly change some accounting functions.

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УДК 368.5 (477)

**Wdowenko L.O.**

*Doktor nauk ekonomicznych, profesor, kierownik Katedry Finansów,  
bankowość i ubezpieczenia,  
Winnicki Narodowy Uniwersytet Rolniczy  
(Winnica)*

**Wdowenko I.S.**

*ekonomista (Kijów)*

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## UBEZPIECZENIA ROLNICZE W UKRAINIE A ŚWIATOWE DOŚWIADCZENIA PARTNERSTWA PUBLICZNO-PRYWATNEGO

### Streszczenie.

Artykuł poświęcony jest współczesnym problemom rozwoju ubezpieczeń rolniczych na Ukrainie oraz badaniu doświadczeń światowych. Stwierdzono, że produkcja rolnicza o specyficznych cechach iw warunkach zmian klimatycznych środowiska wymaga odpowiedniej ochrony ubezpieczeniowej przed ewentualnymi stratami