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**ВЕСТНИК**

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## **ANALYTICAL TOOLS IN ENSURING THE CONVERGENCE OF ACCOUNTING AND INFORMATION SYSTEMS**

**The relevance of the research topic.** The accounting system by virtue of the subject and method of the latter, is able to model a picture of the real activities of the enterprise, to provide information about the financial condition of the enterprise, its financial results and more. Thus, it is obvious that accounting, as an accounting system, provides an opportunity to form objective information about the business entity and provides users with useful information about the real model of financial and economic activities of economic entities at the micro-, meso- and macro levels. However, it is obvious that the needs of users of financial statements differ. Accounting systems are the result of user information requests. The perspective of the accounting system depends on the requirements of users for accounting information.

The dialectic of interests is a complex and multifaceted category. At the present stage of socio-economic development, researching economic interests, we should be guided not by the principle of their rigid hierarchy «from general to individual» or vice versa, but to seek attempts to harmonize them at all levels of socio-economic policy. Economic interests determine the direction and motivation of economic entities, which is aimed at meeting their needs. Here we have to take into account that these interests can be considered both at the national level (macroeconomic) and at the level of an individual business entity (micro level). Achieving the goal of all subjects of socio-economic life at different levels is realized in the process of making management decisions based on relevant economic information.

**Key words:** accounting and information system, convergence of accounting and information systems, information and analytical process, three-dimensional value of national wealth, translevel convergence.

**Introduction.** The synthesis of approaches of different authors to defining the essence of science makes it possible to define the field of human activity as a consistent, in-depth knowledge of real world objects, in which there are an infinite number of different systems that interact with each other, changing over time. their parameters. So analyzing the information flows of different accounting systems, we find many phrases such as «financial accounting», «IFRS accounting», «GAAP accounting», «tax accounting», «strategic accounting», «management accounting», «statistical accounting», «social accounting». The financial and economic activities of each enterprise can be considered in different areas, but the question arises whether this number of types of accounting is required. Do they not duplicate each other? This number of types of accounting can be explained by the fact that from the standpoint of the theory of knowledge, accounting is not a progressive science. The stereotypical thinking of an accountant is defined by a narrow specialization, which in turn narrows professional interests, limits the ability to synthesize knowledge, integrate new methods of cognition from other areas, and most importantly expand the horizons of research. An example of stereotypical thinking of accountants is the division of accounting into three types: accounting, statistical and operational, which is traditionally given in accounting theory, without awareness of structural economic transformations and as a result of changing requests for information from all stakeholders.

**Analysis of recent researches and publications.** Scientific and methodological issues of information and analytical support at different levels of government and the problems of harmonization of accounting and information systems at the macro and micro levels are thoroughly investigated in the works of S.V. Bardasha [1], V.M. Kraievskiy [9,10], T.G. Kaminska [5], V.K. Savchuk [14], O.M. Kostenka [7, 15].

Of great importance and scientific and practical role is played by the study of the relationship between economics and ecology, to which the works of S.I. Doroguntsov [3], G.G. Kireitsev [6], L.F. Kavunenko [4], V.O. Shevchuk [18-19], V.Ya. Shevchuk [20].

The **purpose** of the article to investigate the analytical tools of accounting and information systems to assess the performance of the enterprise on the concept of three-dimensional value at different levels of government.

**Main results of the study.** Historically, the accounting system by virtue of the subject and method of the latter, is able to model a picture of the real activities of the enterprise, to provide information about the financial condition of the enterprise, its financial results and more. Thus, it is obvious that accounting, as an accounting system, provides an opportunity to form objective information about the business entity and provides users with useful information about the real model of financial and economic activities of economic entities at the micro-, meso- and macro levels. However, it is obvious that the needs of users of financial statements differ. Accounting systems are the result of user information requests. The perspective of the accounting system depends on the requirements of users for accounting information.

The dialectic of interests is a complex and multifaceted category. At the present stage of socio-economic development, researching economic interests, we should be guided not by the principle of their rigid hierarchy «from general to individual» or vice versa, but to seek attempts to harmonize them at all levels of socio-economic policy. Economic interests determine the direction and motivation of economic entities, which is aimed at meeting their needs [11, p. 69]. Here we have to take into account that these interests can be considered both at the national level (macroeconomic) and at the level of an individual business entity (micro level). Achieving the goal of all subjects of socio-economic life at different levels is realized in the process of making management decisions based on relevant economic information.

The most important species category, due to such an objective generic concept as information that reflects the purposeful subjective efforts of people in society to implement conscious service activities for the relevant knowledge, is the category of holistic information-analytical process. It is important not only in itself, as a way of implementing solutions, but also as the main system-forming idea that allows users of chaotically mixed, confused, logically separated and not colliding empirical facts to structure, interact and cause-and-effect relationships. languages, finally, to be systematized, logically and ideologically lined up and turned into their own high-quality information and analytical support. It is a holistic information-analytical process, absorbing and arranging in its place literally all the theoretical ideas and practical facts about the subject of activity, is information-analytical activity as a science in its logically coherent system-structural form.

The information-analytical process is based mainly on the information of accounting systems of macro (statistics) and micro (accounting) level.

The economic role of the state determines the concepts and objectives of information. On the contrary, the liberal model of government provides a liberal concept of providing information, in which the main place is given to accounting, and financial reporting is a kind of market product that meets the requirements of information users.

By the end of the twentieth century, there was a situation in the world when the majority were adopted standards that set requirements for financial reporting, a code of ethics for accountants, auditing standards. It should be noted that the vector of economic benefits was not aimed at production, but at servicing the world market, commercial intermediation, and the main income of the economic system was due to large dividends on world trade and financial speculation. In the US stock market, the mechanism of creating «funds out of nothing» was widely practiced. The result of such actions will be analyzed by us a little below.

Following the adoption of the Tax Code in Ukraine, which provides for the maintenance of tax accounting by enterprises, this has created an unfavorable situation with regard to accounting, namely not the obligation to maintain it. This is confirmed by the fact that non-compliance with tax legislation provides for significant penalties, while for non-accounting is not legally responsible. And although the Verkhovna Rada has introduced accounting as a law, many companies keep books of purchase and sale, Statement of gross income and gross expenses, calculate depreciation only by the tax method, do what provides for tax accounting. After the entry into force of the Law on Accounting in 2000, the Regulations (standards) of accounting are implemented. It is believed that accounting is brought to international

standards. However, transformed accounting acquires new features: there are no uniform methods of accounting, there is an alternative in choosing the valuation of objects, methods of depreciation, creation of reserves. And after the accounting reform in Ukraine, there are many complaints from scientists about the informativeness of financial statements. Therefore, it is justified to analyze the results of accounting reform in Ukraine, to follow the latest international developments in the field of accounting, which would provide an opportunity to answer the question of whether the reform can be considered complete? Has the reform protected key users of accounting information?

Accounting will always depend on the economic system. But in modern conditions, accounting in Ukraine can be classified as creative (creative). This leads to the fact that the economic policy of the state loses its economic justification. The necessary information is either simply missing or lacking. No need to be afraid to overload accounting. If we want to have accurate and efficient accounting, it cannot be simplified enough. In the conditions of computer technologies, complicated accounting will not cause additional costs, but will increase its accuracy, efficiency, will prevent the falsification of its data.

In Ukraine, the accounting policy should rise to the level of the state. As the state remains the main user of accounting information, it must take over the regulation of accounting in order to:

- preservation of state property;
- transparency of accounting;
- high level of use of accounting information in the management of the economy as a whole;
- objectivity, truthfulness and accessibility within certain limits of accounting for society.

The investor, in addition to information about profits, needs to know the strategic goals, development of new products of the company. Based on these data, you can make investment decisions without relying on analytical forecasts, as traditional financial indicators covered by accounting regulation, less and less reveal the value of the share.

As a result, investors' interests can no longer be limited by financial information, as it discloses past events and is not predictive. Thus, to meet investor confidence, it is necessary to develop the latest conceptual framework for the preparation of financial statements.

One of the reasons for the negative results of the functioning of the economic system is the wrong choice of targets in the form of economic indicators embedded in the management system at both the macro and micro levels of the economic system. At various levels of government, economic interests are focused on growth. However, in the search for harmonization of interests at different levels of government, we need to talk about economic development.

Economic development as a concept is broader than economic growth. Economic development means not only the increase of production results, but also the formation of new progressive proportions in the national economy, which in turn form the preconditions for further development. The ultimate goal of development is to improve the quality of life of people, to expand their ability to shape their own future. This, of course, requires an increase in per capita income, but contains many other aspects [16, p. 18-19].

These changes in economic and social life had historical consequences for the methodology of accounting – «reporting not only and not so much to the administration, but to investors, creditors and government agencies» [17, p.35]. «Over time, the division of ownership and management led to the creation of various accounting systems, reports published for bankers, creditors and shareholders, management accounting and cost accounting systems designed to assist the manager in the decision-making process» [11, p.35]. Thus, accounting and reporting began to meet the needs not only of the enterprise but also a wide range of external users.

There is no need to prove that accounting as a system of continuous and continuous monitoring of the business unit is an information source of the SNA. Methodological bases of accounting systems have the same technical and practical side. Macro-accounting involves the conceptual compliance with the rules of accounting at the micro level of the economy due to the common approach to the reflection of information in accounting and national accounting through balance sheets. Significant differences in methodological approaches are the inconsistency of the concepts of estimates, objects of accounting in terms of economic doctrine, which is the basis of accounting and national accounting. In our opinion, the advantage in solving this problem should be on the side of the theoretical foundations of macro-accounting, which generates information for public authorities as the main (privileged) user of economic information. In



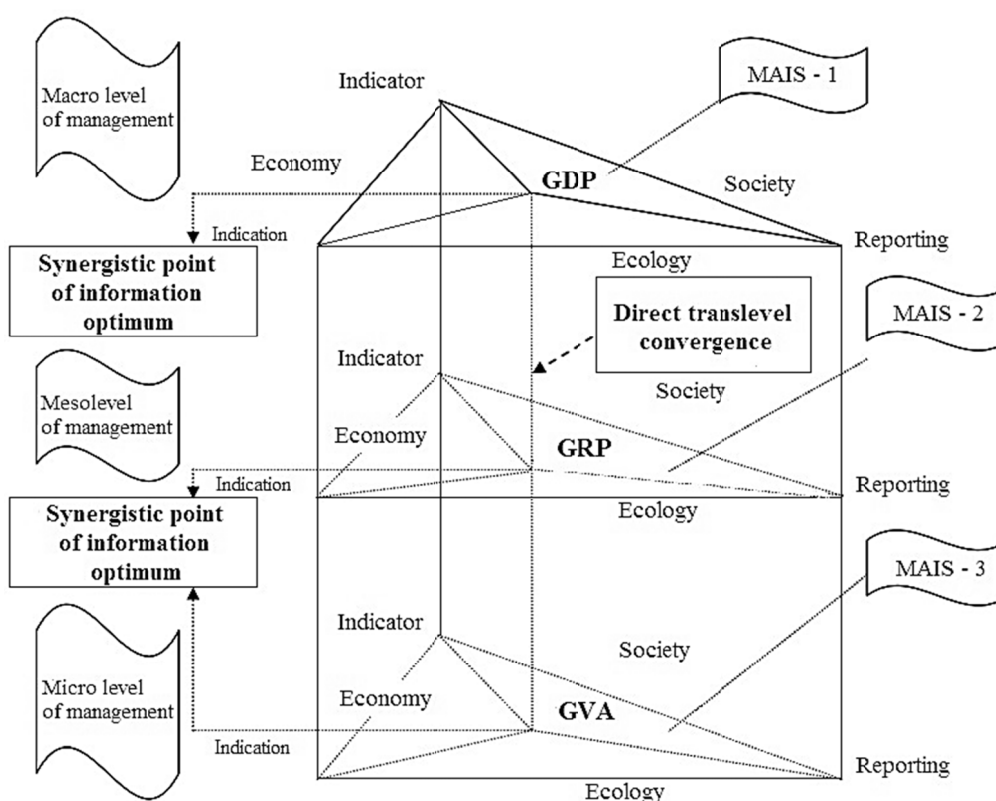
world practice, it is accepted that when the practice of accounting contradicts the principles of economic theory, which underlies the SNA, priority is given to the latter.

Thus, the completeness, reliability of statistical indicators and their comparability depend on the extent to which the methodology of the accounting system satisfies the rules of construction of national accounts and vice versa. Rationality, optimality and timeliness of statistical information, in our opinion, is primarily determined by the accounting methodology.

The main common economic category of micro and macro level is gross value added. It is a balancing item of the production account, so named because it measures the value created in production. Since the production account can be compiled for an institutional unit or sector, or institution and industry, so value added can be calculated for each of them. Value added is of decisive analytical interest for management purposes, as the amount of value added for all resident units plus taxes on products (excluding subsidies on products) is the gross domestic product.

Thus, value added, as a fundamental economic category, should combine the two main accounting systems (accounting system and system of national accounts), as its value among the indicators of financial and economic activities at different levels of government we determine based on the use of this indicator in economic analysis. such aspects:

- has an independent significance in the analysis of trends in economic development of the region, country;
- used in microeconomic analysis;
- are used as a basis for comparison to compare indicators of socio-environmental activities at all levels of government.



MAIS – 3 – Micro-level accounting and information system; MAIS – 2 – Meso-level accounting and information system;  
 MAIS – 1 – Macro-level accounting and information system; GDP – Gross domestic product;  
 GRP – Gross regional product; GVA – Gross value added.

Multilevel reflection of the formation of national wealth according to the concept of «three-dimensional value» Source: by the authors

The analysis of financial accounting data is considered by domestic authors mainly from the point of view of definition of a financial and property condition. We emphasize that, using financial accounting information, you can investigate the value added created by the company, which, of course, affects its financial and property status.

Value-added analysis allows you to identify the value of own costs without taking into account past work, thereby increasing the managerial value of the analysis and deepening it. Accounting as a stage of the national accounting system should be compatible with the SNA in compliance with its subject, information functions, features, methods and forms, through the integration of data aimed at creating a comprehensive system of accounting and analytical information and simultaneous differentiation of its use.

Thus, we again emphasize that, using financial accounting information, you can and should determine and analyze the value added created by the enterprise. Analyzing the information used to build value added from accounting data, we conclude that the main points of this work are the formation of direct translevel convergence, which allows based on a single database (accounting system) to analyze the main indicators of development at different levels of government (figure).

**Conclusions.** In science, the problem of the ratio of different types of accounting to date has not been solved. Different opinions were expressed about the essence of the ratio of accounting and reporting of accounting systems and SNA:

- subordination of systems (mainly subordination of accounting as a micro-level system, SNA as a macro-level system);
- sovereignty (autonomy) of accounting systems, which implies their complementarity;
- the fundamental irreducibility of accounting systems is also allowed.

The harmonization of accounting and the system of national accounts should be based on the understanding that in the near future the SNA and accounting will retain their specific features, which are stipulated in the original postulates. The harmonization of the CPR is, first of all, in relation to the interpretation and classification of certain items of income, expenditure, assets, taxes and more. In addition, to obtain the initial data for the compilation of the SNA, it is increasingly necessary to use sample surveys, economic censuses, information from tax authorities, customs statistics, foreign economic activity statistics, which should contribute to the creation of a single information space.

Based on the relationship between accounting and the system of national accounts, in our opinion, the form and content of these systems from a theoretical point of view can be as follows:

- integration based on the SNA, which will offer a special organization of accounting;
- convergence (interpenetration and complementarity) of SNA and accounting;
- interaction (addition) of SNA accounting systems and accounting;
- harmonization (harmonization) of SNA and accounting as independent accounting systems.

The main problem of harmonization, in our opinion, is the need for an in-depth analysis of the conceptual apparatus of the accounting system and national accounts. Currently, the current situation in this area can be described as when people communicate in different languages.

At the same time, socio-economic changes in the XXI century have led to the need to transform accounting in general (there is a need to take into account a large number of variables, in particular those that reflect the social consequences of a decision) and reporting (external reporting of enterprises must take into account growing needs not only owners, but also investors, regulators, other members of society).

The new paradigm should reveal the essence, purpose, mission and objectives of accounting as a complex socio-economic activity of mankind, to determine the model of solving theoretical and practical issues taking into account the achievements of related fields of scientific and practical activities, international socio-economic activities in the field of economic information.

Thus, accounting is a holistic type of socio-economic activity and the object of knowledge, which can be simultaneously presented in research as a process of formation of economic information, information system, science and socio-economic institution. The study of individual forms of accounting makes it possible to identify patterns of its development, internal and external connections and relationships characteristic of the object as a whole, but their study is possible only in in-depth study using interdisciplinary methods.

At first glance, it may seem that the generalization of CHR and tax accounting system (sources for decision-making at the macro level - state and interstate) with an accounting system that appeals to only one company (micro-level decision-making), contrived and artificial. However, we believe that such a generalization takes place if we take into account the processes of globalization of the world economy, which have led to the fact that the annual income from the sale of goods of the largest corporations exceeds the GDP of many countries. Hence the risk of social conflict, which requires the corporation to voluntarily accept the paternalistic functions that are an integral part of public administration.

An example is the concept of financial reporting of Royal Dutch Shell, which clearly demonstrates the above-mentioned relationship between the potential of the state and transnational business. Shell's philosophy of longevity declares that economic growth cannot be separated from its environmental and social consequences. From the philosophy of durability follows the concept of «three-dimensional» value created by the company: value in economic, social and environmental dimensions.

Standard accounting cannot justify the trust placed in it today for two reasons. First, accounting looks inside the company. Its main role is to preserve the property of the enterprise. Second, it focuses on the past. If we need to look back and forth, accounting will do just fine. But today we need to focus on those issues that will create prosperity in the future, on actions that will help increase the value of the company in the market. We need to look to the future. The company will not be able to succeed if it finances the future, constantly looking to the past. The use of new forms and categories of the accounting profession, namely value added and the method of balanced scores, is a step in the right direction.

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#### **ЕСЕПТІК-АҚПАРАТТЫҚ ЖҮЙЕЛЕР КОНВЕРГЕНТТІЛІГІН ҚАМТАМАСЫЗ ЕТУДЕГІ ТАЛДАМАЛЫҚ ҚҰРАЛДАР**

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#### **АНАЛИТИЧЕСКИЙ ИНСТРУМЕНТАРИЙ В ОБЕСПЕЧЕНИИ КОНВЕРГЕНТНОСТИ УЧЕТНО-ИНФОРМАЦИОННЫХ СИСТЕМ**

**Аннотация.** В статье определено, что бухгалтерский учет как учетная система предоставляет возможность формирования объективной информации о хозяйствующем субъекте и обеспечивает пользователей информацией о реальной модели финансово-хозяйственной деятельности субъектов на микро-, мезо- и макроуровнях, при этом очевидным является то обстоятельство, что потребности пользователей бухгалтерской отчетности отличаются. Учетные системы являются результатами информационных запросов пользователей. Именно от того, какими будут требования пользователей к учетной информации, зависит перспектива учетной системы.

На современном этапе социально-экономического развития, исследуя экономические интересы, следует руководствоваться не принципом их жесткой иерархии «от общего к единичному» или наоборот, а искать попытки их гармонизации на всех уровнях социально-экономической политики. Экономические интересы обуславливают направление и мотивацию деятельности субъектов хозяйственной деятельности, направленной на удовлетворение их потребностей. Здесь стоит учитывать, что эти интересы можно рассматривать как на общегосударственном уровне (макроэкономический), так и на уровне отдельного хозяйствующего субъекта (микроуровень). Для достижения своих целей всех субъектов общественно-экономической жизни на разных уровнях реализуется в процессе принятия управленческих решений, основанных на релевантной экономической информации.

**Ключевые слова:** учетно-информационная система, конвергентность учетно-информационных систем, информационно-аналитический процесс, трехмерная стоимость национального богатства, трансуровневая конвергенция.

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