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ORGANIZATIONAL AND METHODOLOGICAL ASPECTS OF THE MANAGEMENT ACCOUNTING DEVELOPMENT IN CONDITIONS OF ECONOMIC UNCERTAINTY

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Abstract: The need to improve (in a short time) the socio-economic situation in the country appears as a key and most significant priority given in the National Security Strategy of the Russian Federation. Another global economic crisis aggravated by a medical crisis (pandemic), has collapsed the rates of economic growth in almost all regions of the Russian Federation. This situation is even worsening due to the forced preservation of the raw material export as a priority model for the national economy development, a decrease in its competitiveness and a high dependence of the main economy areas on the external economic environment. Chronic adherence of the national economy development to the raw material export model has formed the uneven development of regional economies, systemic unemployment in most constituent entities of the Russian Federation, and a progressive shortage of highly qualified specialists in some regions. Ensuring the sustainable development of the Russian agro-industrial complex and increasing in its economic efficiency are associated with the need to build the prerequisites and

conditions necessary for these purposes, one of the main places among which belongs to management accounting. This is natural, because economic relations having viewed through the prism of managerial accounting form the basis for the rise and significant increase in agricultural production, ensuring its safety, appropriate processing, and timely sale of products. Modern strategic management organizational systems of economic entities in the agro-industrial complex have a significant impact on the agro-industrial production efficiency growth. It is clear that this requires the formation of an appropriate accounting and analytical information base, the creation of financial and management accounting, further development of organizational and methodological provisions for the development of management accounting and its organization by centers of responsibility and production management in conditions of economic uncertainty. It is about enhancing the operational and analytical qualities of accounting information. The approaches to the formation of accounting information that have been developed at the end of the 20th century are largely outdated and do not meet the requirements of new (market) economic thinking and do not allow effectively and systematically solve a set of main strategic management tasks by diverse economic entities in modern market structures of the agro-industrial complex in conditions of economic uncertainty. Market thinking presupposes flexibility, operational adaptation and orientation towards progressive forms of management in the structures of the agro-industrial complex and beyond. It should also be noted that the main theories of management accounting are built consistent with the formal logic principles; this does not allow considering to the necessary extent the depressiveness and stagnation of the economy when developing management decisions. The multidimensionality and heterogeneity of the problems facing the system of modern enterprise management determine the diverse nature of relationships, and also contribute to the instrumental and methodological disunity of elements and models of management accounting. The above circumstances actualize the contradiction between the development level and effective use of appropriate technologies and management accounting tools and the lack of their content for use in conditions of economic uncertainty. All this, of course, speaks of the need for fundamental changes in the system of Russian accounting and management of agro-industrial production, which prompted us to take up this research topic.

Keywords: market economy, economic crisis, economic and technological sanctions, agro-industrial complex, economic relations, economic uncertainty, strategic management, management accounting.

INTRODUCTION

Competitive development of the agrarian economy of the Russian Federation, and also reforming the system of socio-economic life in the country require the improvement of economic relations, including improving financial and management accounting. It should be noted that in the past three decades there has been a rapid growth in the number of scientific works devoted to the problems of the development of the theory and methodology of organizing management accounting, among the authors of which there are such Russian and foreign scientists as A.F. Aksenenko, H. Anderson, M.A. Bakhrushin, J. Boerseem, V.F. Paliy, J. Forster, V.G. Shirobokov, H. Erbstesser, etc. A modern accounting model is a synthesis of external financial and internal management accounting at enterprises of any type of activity and any form of ownership. The construction of this model implies the need to improve such its key functions as accounting, audit, economic analysis which, in turn, makes it necessary to transform accounting information for controlling and diagnosing the final results of production and financial activities of on-farm production structures and the enterprise as a whole.

It seems to us that the development of Russian accounting should be focused on its convergence with the main provisions of international standards and on ensuring comparability (consistency) of accounting and analytical information generated at Russian enterprises with similar enterprises in foreign countries. In our opinion, conducting an interconnected holistic study of the current practice in the organization of accounting in the agro-industrial complex system and identifying opportunities for its improvement, with a view of implementation of modern requirements, should allow the further development of the theory and methodology of organizing management accounting, considering the characteristics and difficulties of economic uncertainty. At the same time, the dialectically interconnected construction of the activity segments by diverse economic entities in the agro-industrial complex acts as the basis for the formation of the theory and methodology for improving the organization of management accounting. We were led to this by the fact that a number of fundamental legal and regulatory issues regarding the organization of management accounting by segments of agricultural enterprises still do not meet the requirements of a market economy (15; 11; 22). In our opinion, this situation requires carrying on of a comprehensive study devoted to the development of the theory and methodology of organizing management accounting and its adaptation to the modern market requirements of strategic management of diversified agro-industrial enterprises in the context of growing economic uncertainty.

RESEARCH METHODOLOGY

The theoretical and methodological basis of the study was the basic laws of dialectics, current provisions and categories of economic science, scientific works of the most famous Russian and foreign academic economists and practitioners on the problems of development of management accounting, the formation of an accounting and analytical information base, improvement of accounting and management activities. During the research, we used general scientific and special methods of cognition, including abstract logical methods, deduction and induction, synthesis and analysis, comparison, groupings, and generalization.

RESULTS OF THE STUDY

In the conditions of the protracted economic crisis, the model of behaviour of an economic entity is tuned to long-term functioning in conditions of falling markets, which radically differs from the generally accepted conditions of economic development. At the same time, the cyclical nature of economic development implies the obligatory presence of crisis processes as the basic laws of the functioning of socio-economic systems. This, in turn, forms a vector of attention to environmental factors, actualizes the need for permanent monitoring, although it also reveals the unpreparedness of most enterprises for production and financial activities in conditions of economic uncertainty (1; 21; 13; 16). Apparently, all this served as the basis and motive for the fact that in the middle of the last century in the Western countries of Europe they began to actively introduce into the accounting activities a new model of accounting called “management accounting”. Its appearance and the need to introduce it into the daily activities of accounting services was caused by objective reality: in Western (rather developed) countries this period of development was characterized by exacerbation of external and internal competition,

worsening socio-economic contradictions, depreciation of money, high inflation, etc., which required, among other things, rejection from or changing traditional accounting methods that no longer fit into the requirements of new economic relations.

It is noteworthy that management accounting, its methods and techniques effectively blended into the regime of the new economy immediately. It brought with it a number of fundamental innovations and opportunities, in particular, its use made it possible to promptly draw up preliminary estimates of costs for a specific date, establish proper controlling for their changes, analyse and identify the reasons for deviations from a given estimate, and develop various options for management decisions. All this allowed scientists and practitioners to consider management accounting as an active and effective tool for optimizing the production process (3; 18; 7). Despite the existence of many scientific works in the form of monographs, papers, conference materials, etc., the concept of "management accounting", in our opinion, still needs to be clarified. So, a number of well-known scientists consider this concept too narrowly, considering the concentration of data obtained by calculation of the cost of production in the form of cost terms; a number of other scientists, which are no fewer famous researchers, understand it as a set of functions performed by management accounting. In our opinion, when formulating the essence of the "management accounting" concept, it is advisable to adhere to the main idea: the accounting system is a supporting link.

The main provisions of the management accounting concept, and its functional purpose are: Accounting of expenses by places of their formation, by centres of responsibility and by types of products; Identification of deviations of actual costs from normative (standard) values, and costs from estimates; Assessment of the remainder of the work in progress; Accounting of stocks and movement of goods and materials; Determination of the cost for certain types of products and the results of their implementation. The use of management accounting allows us to streamline and systematize input and output information in accordance with the requests of the strategic management system of enterprises and their production units. Experts note that the separation of management and financial accounting deprives third persons of access to internal economic information. Despite a number of inconveniences for other (external) stakeholders, nevertheless, this provision is legitimate and complies with the provisions on trade secrets (9; 10; 6).

There are many discussions on this subject, which, in our opinion, obscure the main purpose of management accounting. It is designed to provide intensification of production; control and assessment of the rational use of production resources; timely identification of factors that impede the increase in production efficiency, prompt identification of production profitability, etc. All this allows us to assert that the main reason for the separation of accounting was the objective need to reorient a special part of accounting to the needs of internal management in order to specifically (i.e., accurate, complete, operational) reflect the processes of expanded reproduction and a comprehensive assessment of the rational use of production resources (17; 22). This is natural, because the rationalization of production presupposes, first of all, more accurate and detailed information about all types of production costs. It should be noted directly that in Western economically developed countries, management accounting is focused on creating conditions for controlling the dynamics of cost and profit in such a way that it allows them to take measures to ensure high profitability, and thereby, to sweep both the domestic and foreign markets in the conditions of an increasingly competitive environment and economic uncertainty (9; 8; 5).

The digitalization of the economy has actualized the need for a qualitative development of the theory and methodology of management accounting. We are talking about the need for the total use of advanced computer technologies that allow operating with a multitude of interconnected variables that characterize all aspects of the analysed production process, which can be represented in the form of a specific model (20). Modelling of the management accounting allows one to organically combine computer technologies and public accounting into one whole. Although, it must be admitted that there are many scientists who consider the use of computer technologies in management accounting as nothing more than another form of the considered type of accounting. Despite the fact that modern computer technologies, in principle, make it possible to reliably reflect the realities of management accounting, nevertheless, the modelling of technological options and capabilities does not allow revealing the essence and characteristics of industrial relations in which this is carried out.

This situation suggests that these problems of modelling the management accounting based on the use of computer technologies require the construction of mathematical analogues for the system of categories and concepts of the studied economic phenomena. Management accounting is an ideal supplier of the necessary, reliable, complete and up-to-date information on the production and financial activities of an economic entity. Any information provided by management accounting is documented, reflected by the double entry method on the relevant accounts, summarized and presented in the balance sheet and in other regulatory acts. Thus, the management accounting positions the entire reproduction process in terms of value.

The use of computer technologies in practical activities regarding the implementation of management accounting made it possible to systematize and streamline the arrays of accounting information, to increase the degree of their accuracy and relevance; to increase the speed of data processing and reporting; to activate controlling, etc (2; 21; 11; 12). In our opinion, the philosophy of using computer technologies is not that they create information productivity, but that they give unlimited opportunities for a person to increase his/her productivity by significantly increasing and expanding the volume of computing and other work. Computer technologies in the course of automated processing of accounting information change the content of the information itself; they also significantly enhance the control functions of management accounting. The emerging opportunities of modern computer technologies require a critical revision of the main provisions of the calculation accounting system used; they change the idea of using analytical accounting, especially in the context of accounts of management accounting. Moreover, the modelling of accounting and analytical information allows enriching the accounting theory with a number of provisions on the possibilities of constructing a set of parallel systems of analytical accounts for each synthetic account in accordance with the needs of monitoring, controlling and management (4; 14; 19).

It is not just about the advantages of modern integrated high-performance computerized processing of accounting information, it is about the formation of a new concept of the content of accounting regarding the improvement of the theory, methodology and organization of management accounting. In other words, we are talking about a new stage of a qualitative transition to automated control systems, where computer technologies are already used not only for processing accounting information, but also for finding and developing an optimal management solution. In conditions of economic uncertainty, it seems expedient to us to use a modified model of

management accounting, or an anti-crisis model with its immanent tools, as well as a number of its own principles, functions and goals. We are talking about anti-crisis management accounting, as well as an anti-crisis model of management accounting.

For this, we proposed our own algorithm for constructing block-structured measures, the implementation of which will make it possible to form a complex of components of the management accounting system from the standpoint of systems theory in conditions of economic uncertainty; and also this will determine the place of the complex in the modern accounting system. At the second stage, the differentiation of structural components is carried out in the conditions of economic uncertainty under consideration (goals, objectives, principles, properties, functions, subject, objects and requirements for implementation are clarified). At the third stage, an instrumental and methodological block is formed. It consists of a set of tools, methods, procedures and techniques for the formation of relevant information necessary for carrying out anti-crisis measures in the management accounting system, establishing tectological boundaries between the management accounting system in a crisis state and a higher-level system. The anti-crisis orientation of the actions of management accounting in the system under consideration is focused on the analysis and diagnosis of the environment in terms of its impact on the main business processes of an enterprise.

The foregoing allows us to assert that, although the management accounting system under conditions of economic uncertainty does not present a separate and independent accounting and analytical work, nevertheless, it is based on the use of a modified model adapted to the system of collection, assessment and interpretation of an information base on the state of external economic components in a protracted crisis state. It seems to us that the set of distinctive characteristics of the modified management accounting model proposed by us will allow managers to develop and make more effective management decisions to overcome the crisis. The implementation of this model makes it possible to form the necessary and sufficient information base for conducting a comprehensive step-by-step analysis of the external and internal environment of an enterprise in conditions of economic uncertainty.

CONCLUSIONS AND PROPOSALS

The step-by-step solution of the scientific problems posed and caused by the need for organizational and methodological substantiation of the management accounting system in conditions of economic uncertainty allowed us to draw the following scientifically grounded conclusions and to make proposals. Based on the analysis of the basic concept and methodology of management accounting, we substantiated that the management accounting system used at the present stage is no longer effective in conditions of economic uncertainty. This implies the need for organizational and methodological adjustments with a high degree of efficiency. During the study, we managed to systematize the categorical apparatus and determine the place of management accounting in the accounting system, which allowed us to clarify the definition of the concept of "anti-crisis model of management accounting." It is positioned in the form of a system of information support for operational-tactical and strategic decisions regarding the production and financial activities of an enterprise and its structural divisions in conditions of economic uncertainty and an unpredictable transformation of the external environment caused by inflation, market volatility and other macroeconomic processes, as well as a set of cyclical phenomena in economy.

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