

Analytical support of management activities in the context of management accounting standardization

Soporte analítico de las actividades de gestión en el contexto de la estandarización de la contabilidad de gestión

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Abstract

The development and improvement of national accounting and management accounting is accompanied by the introduction of new methods for analysis and diagnosing the final result effectiveness. So, the point approach in the management of assets and liabilities involves a quantitative and qualitative characteristic of the resulting economic situations (consequences) in production and financial activities. This does not happen spontaneously, but as the business management system develops.

Recently, there has been the increase of interest in the analysis of profitability in relation to different segments of sales, diagnostics of margin indicators, etc.

Analysts note the aspiration of accounting and analytical resources to the functional support of management (especially after the separation of such categories as profit, capital, etc.). The thing is about the revision of the role and functional purpose of accounting and analysis for the economy, in general, including management. The purposeful impact of the totality of economic sciences (this, in particular, management, marketing, controlling, economic analysis, etc.) activated the self-development of the accounting system and contributed to the formation of such subsystems as management accounting, strategic accounting, social accounting, and management analysis (Averchev, 2011; Boronenkova, 2001; Larionov, 2012; Oleinik et al., 2005).

At that, both the accounts and the single conceptual apparatus remained unchanged.



The analysis of modern trends in accounting and the analysis in the field of management shows their focus on detailing economic responsibility within an enterprise regarding the objects of management accounting. The thing is about the decomposition of synthetic accounting indicators to the operational level in order to be able to conduct their management analysis.

It can be argued that most modern accounting theories (in particular, the thing is about statistical and dynamic balance theories, organic balance theory and others) are based on the property structure of an organization in a balance sheet, which narrows the possibilities of modern accounting when they create records in response to implemented events of production and financial activities. The stereotype that has been formed steadily that accounting is an applied science has undoubtedly complicated the task of qualitative transformation of the role and significance of accounting in modern society.

The scientific and practical significance of the study of these problems prompted us to take this trend.

Key words: digital economy, competition, business entities, management accounting, management analysis, analytical support, standardization.

Resumen

El desarrollo y la mejora de la contabilidad nacional y la contabilidad de gestión se acompañan de la introducción de nuevos métodos de análisis y diagnóstico de la eficacia del resultado final. Por tanto, el enfoque puntual en la gestión de activos y pasivos implica una característica cuantitativa y cualitativa de las situaciones económicas resultantes (consecuencias) en las actividades productivas y financieras. Esto no sucede de forma espontánea, sino a medida que se desarrolla el sistema de gestión empresarial.

Recientemente, ha aumentado el interés en el análisis de rentabilidad en relación a diferentes segmentos de ventas, diagnósticos de indicadores de margen, etc.

Los analistas notan la aspiración de los recursos contables y analíticos al soporte funcional de la administración (especialmente después de la separación de categorías tales como ganancias, capital, etc.). Se trata de la revisión del papel y propósito funcional de la contabilidad y el análisis para la economía, en general, incluida la gestión. El impacto intencionado de la totalidad de las ciencias económicas (esto, en particular, gestión, marketing, control, análisis económico, etc.) activó el autodesarrollo del sistema contable y contribuyó a la formación de subsistemas tales como contabilidad de gestión, contabilidad estratégica, contabilidad social y análisis de gestión (Averchev, 2011; Boronenkova, 2001; Larionov, 2012; Oleinik et al., 2005).

En eso, tanto las cuentas como el aparato conceptual único permanecieron sin cambios.

El análisis de las tendencias modernas en contabilidad y el análisis en el campo de la gestión muestra su enfoque en detallar la responsabilidad económica dentro de una empresa con respecto a los objetos de la contabilidad de gestión. Se trata de la descomposición de los indicadores contables sintéticos al nivel operativo para poder realizar su análisis de gestión.

Se puede argumentar que la mayoría de las teorías contables modernas (en particular, se trata de teorías de equilibrio estadístico y dinámico, teoría de equilibrio orgánico y otras) se basan en la estructura de propiedad de una organización en un balance, lo que reduce las posibilidades de la contabilidad moderna. cuando crean registros en respuesta a eventos implementados de producción y actividades financieras. El estereotipo que se ha ido formando constantemente de que la contabilidad es una ciencia aplicada sin duda ha complicado la tarea de transformación cualitativa del papel y la importancia de la contabilidad en la sociedad moderna.

La importancia científica y práctica del estudio de estos problemas nos impulsó a tomar esta tendencia.

Palabras clave: economía digital, competencia, entidades comerciales, contabilidad gerencial, análisis gerencial, soporte analítico, estandarización.

Study methodology

The theoretical and methodological basis of the study was the methodology and techniques developed by domestic and foreign scholars in the field of accounting, audit and economic analysis during the formation of the digital economy, legislative and regulatory acts on the problems of accounting and analytical support of management activities, monographs and articles in scientific journals devoted to problematic issues of technological, managerial, accounting and analytical innovation development.

A detailed study of the most popular scientific works made it possible to develop and substantiate their own views on a number of issues of analytical support and impact, as well as to offer methodological recommendations for their improvement within the framework of the topic under study.

In the course of the study, general scientific and special methods of cognition were used: systemic and integrated approaches to research, induction and deduction, analysis and synthesis, analogies and formalization, which made it possible to clarify



the patterns and contradictions, identify the problem areas of the problem under consideration, and generalize the research results.

The information and empirical base of the study was built taking into account the provisions of the legislative and regulatory acts of the Russian Federation, the decrees and orders of the RF Government regarding the standardization of accounting and the development of financial statements, and the possibility of management accounting unification.

Introduction

The globalization of the world economy and the intensification of foreign economic activity of enterprises have actualized the unification of accounting methods and the construction of appropriate reporting on its basis. Today, business structures are experiencing outrunning needs for modern methods of analytical processing of economic information, which is conditioned by the rapid development of the economy. At the same time, a simple expansion of accounting and analytical information structure in financial statements does not allow to create a stable idea of the full actual information content of accounting. Naturally, as the result of this situation, both the fiscal authorities and the owners of enterprises put forward new tasks to expand the characteristic indicators of production and non-production activities. But, in our opinion, the problem is not so much in the limited information base as such, but in the operating accounting system itself as the main factor of the management activity analytical support.

Study results

Analytical support of management activities in the context of standardization of management accounting is a rather complex process that requires the use of significant material and human resources and time.

Although the need for immediate standardization of management accounting has increased dramatically, nevertheless, the federal budget is not yet in a position to provide full coverage of its standardization costs.

But this in no way dampens our scientific interest in this issue, because the need to study the tasks of digital economy standardization development, including management accounting are justified by a number of factors:

1. There is an insufficient level of development concerning digital economy standard fund. Many important standards are outdated, there is a high

complexity and cost of new digital standard development, etc., which requires modern science-based approaches to the development of priority areas for digital standard development (Versan & Aronov, 2015; Gauzhaev et al., 2013; Oleinik et al., 2005).

2. The issues of the risk of foreign standard application in the field of the digital economy have not been studied almost in the Russian context (Gauzhaev et al., 2013; Larionov, 2012).

3. The development of methodological provisions of analytical support is required.

4. The adoption of the Federal Law No. 162-FL "On Standardization in the Russian Federation" (June 29, 2015) opened up new opportunities for enhancing the standardization of the digital economy in various aspects, also in management accounting and management analysis.

This law, although belated, but extremely relevant for accounting, because in practice the standards have already outstripped the standards "de jure" in development.

The analysis of special economic literature shows that modern analytical components within the framework of management accounting are focused on bottlenecks and problem area identification, have a pronounced personification of responsibility, promptly provide data, which will reduce all kinds of losses. A feature of analytical indicator development is that their individuality and uniqueness begins to prevail. And this is natural, because there is a varied context of external and internal conditions in each isolated situation that contribute to its transformation. It is clear that when the context changes, the set of indicators also changes, and hence the value of each of them for stakeholders. Hence, the scorecard mosaic may be unique to a particular scorecard (Averchev, 2011; Garifullin et al., 2016; Tsurova et al., 2019).

Experts note that the current accounting concept turned out to be less susceptible to technological and managerial innovations. The considered accounting system does not allow to recognize the ongoing radical changes adequately in the technological aspect of production. The carried out classification of accounting techniques turned out to be incapable of promoting the rational use of production, warehouse and other areas, determining the changes in the quality and technological processes of product production and other all kinds of market indicators of the stability of an enterprise.

At that, we do not reduce the advantages of methods for diagnosing solvency, profitability, financial stability, etc., used in the course of a



comprehensive economic analysis of financial and economic activities in general.

They offered a set of principles for constructing the main indicators of the final results of production and financial activities in the specialized literature, used both in management and in managerial analysis:

1. Analytical study begins by specific stakeholder(s) identification.
2. At the second stage, it is necessary to adjust the requirements of stakeholders regarding the changing goals of enterprises, the centers of responsibility, in order to ensure a set of indicators agreed between stakeholders.
3. Indicators must meet a number of requirements, be prompt, relevant, sufficient, not cumbersome, etc., and at the same time have not a generalizing, but a strictly individual focus, because the thing is about the need to analyze a separate segment of activity, taking into account personal responsibility for the achieved results.

The solution of these problems in practice is not based on systematically obtained information for these purposes, but on the basis of a separate sample of financial (or other) accounting information. The thing is about a chronic lack of flexibility in accounting, which does not allow for an efficient management of business structures. This is explained in a rather simple way: the current accounting is neither legislatively nor corporately aimed at using the principle of personal responsibility for the final results of management activities in the accounting system. So, for example, a number of accounting principles provided for in the Article 20 of the Federal Law on Accounting No. 402-FL are aimed at the unity of the system of accounting requirements (clause 2, Article 20), which is comparable to the statement about the invariability of accounting methods up to today, i.e. as long as current federal accounting standards remain unchanged.

It is noteworthy that in recent years, when they analyze business, the interest in non-financial indicators has increased, financial indicators have shifted to the role of complementing these indicators (Boronenkova, 2001; Misakov et al., 2013; Ward, 2002).

Thus, the process of estimated indicator development system began to change on the basis of management accounting data. So, regarding the purchase of new equipment, the most relevant here is the availability of production after the commissioning of the fixed asset, its compliance with its technical characteristics, its downtime, losses from downtime, etc.

It should be noted that even the most simplified management analysis reveals the deviations of real (reported) values from their normal (specified) values.

The identified deviation is the basis for the use of a working document indicating the specific reasons for the improper use of property and responsible persons and the further adoption of appropriate management decisions.

Experts note that management analysis based on the results of unified management accounting requires the development and use of standard methods and the methods of analysis and diagnostics, which not only facilitates the work of analysts, but also forms a system for homogeneous operation control (Alekseeva, 2012; Zubkova, 2010; Misakov et al., 2013; Tsurova et al., 2019).

In our opinion, in modern conditions, management accounting can act as a border subsystem that combines accounting and control support of the resource component of management accounting. But at the same time, we cannot afford to ignore such traditional research methods as comparison, detailing, grouping, generalization, etc.

The existing set of modern estimated indicators is focused on confirming the principle of marginal utility of operations, during which a particular level of property, expenses and obligations was formed. As a rule, their generalization allows to focus the attention of analysts on the objects of research, highlighting three key components of management analysis carried out on the basis of management accounting data. The thing is about:

- the analysis of an enterprise property in the context of management accounting objects;
- the analysis of management object expenses;
- the analysis of the use of sources by control objects.

All these areas are based on the use of external (synthetic) accounting indicators and internal (analytical) management accounting indicators (Vakhrushina, 2014; Krasnov, 2010; Ponomareva, 2013).

Practice shows that many heads of operational areas of activity are not interested in increasing the level of capitalization of assets in an enterprise, the internal profitability of semi-finished products produced by business processes, etc. It seems to us that in these conditions it is extremely important not only to assess the contribution of each line manager and heads of responsibility centers in three above-mentioned areas, but also to exert an analytical influence on their mentality.

At the same time, it is also possible to conduct an analysis in a number of areas in the future, using the results of unified management accounting,



including property analysis by responsibility centers; the analysis of expenses in the context of management objects; the analysis of source attraction by control objects, etc.

Conclusions and offers

Our study allowed us to formulate a number of conclusions and proposals that have a certain significance for the development of new directions for unifying the methods of management accounting.

- The analysis of management accounting transformation in the context of economic relation integration intensification made it possible to identify the possibilities of expanding the operation of domestic accounting standard methods and to generate standard information for analytical support of management activities.

- They substantiated the priority trends of information content increase concerning accounting techniques for the purposes of management accounting.

In our opinion, in the context of the economy digitalization, management accounting can act as a border subsystem that combines accounting and control support of the resource component with an effective component of management accounting.

- In the conditions of widespread disinterest of many heads of operational areas of activity in asset capitalization level increase of an enterprise, the internal profitability of semi-finished products produced by business processes, etc. it is extremely important to mobilize managers to assess the contribution of each line manager and the heads of responsibility centers, at least in the following areas:

- the analysis of an enterprise property in the context of management accounting objects;
- the analysis of expenses by management objects;
- the analysis of source use by control objects.

The thing is about the need to provide an analytical impact on line manager mentality.

- These areas are based on the use of external (synthetic) accounting indicators and internal (analytical) indicators of management accounting and are focused on expanding the capabilities of management analysis to implement the tasks of tactical and situational management.

Conflict of interests

The authors declare no conflicts of interests.

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