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## **DEVELOPMENT OF AN ACCOUNTING ORGANIZATION MODEL IN THE ADAPTIVE MANAGEMENT OF ENTERPRISES ASSOCIATION**

The article deals with the issues of accounting organization modeling in the adaptive management of enterprises association, proposes a pattern of accounting organization model, which uses such stages of accounting organization as identification of information needs, selection of methodological, technical and organizational support for accounting, accounting, design of information patterns, feedback. The proposed model aims to facilitate the formation of complete, sufficient, timely, direct accounting and analytical information on the basis of which reasonable management decisions will be made. The flowchart of evaluation and improvement in the adaptive management of enterprises association has been improved, taking into account the requirements of accounting organization by changing the parameters of the enterprise and incorporating into it the environmental impact.

**Keywords:** accounting organization, accounting information, accounting and analytical support, accounting organization model, management accounting.

**Introduction.** Formal attitude to the role of accounting information in the decision-making process leads to a decrease in its level of validity. The formation of accounting information depends on how rationally constructed and optimized the accounting organization is. Taking into account the specific information requirements that arise in the adaptive management of enterprises association, existing accounting organization models are not able to fully ensure the formation of accounting information that would satisfy specific information requests.

**The aim** of this study is the structure formation of the accounting organization model, using which will contribute to the formation of quality accounting information aimed at satisfaction of specific information requests in the adaptive management of enterprises association.

**Analysis of latest publications.** Scientists Bogdanov O.V., Evdokimov V.V., Zhuk V.M., Marenich T.G., Smachilo T.V., Shigun M.M. and others have been studying the issues of accounting organization modeling. The paper<sup>1</sup> analyzed the theoretical provisions of the accounting organization models formation, as well as revealed their disadvantages while applying them in the adaptive management of enterprises association, that is nowadays being researched in theory and practice.

**Research Results.** Before creating an accounting model that meets the set criteria, we have to consider the evaluation and improvement flowchart of adaptive enterprise management, based on the work of Stets I.I.<sup>2</sup>

The flowchart presented in Fig, has some difference as the enterprise parameters chosen are indicators given in<sup>3</sup> the paper, since, in our opinion, adaptive management is effective when the enterprise has already reached a certain development level. In order to avoid limitation of such characteristics as innovative, financial and production potential, which determine the adaptation potential of the enterprise, we will change the parameters of the enterprise for production efficiency, personnel efficiency, financial activity efficiency and management efficiency. According to it, these components much more completely reflect the impact on the state of adaptive management of the enterprise from the viewpoint of providing information needs of stakeholders for management decisions.

The flowchart (Fig. 1) allows to distinguish the main blocks of business transactions that are directly related to the personnel, production, management and financial activity of the enterprises association taking

<sup>1</sup> Погрібняк, Д. С. (2017). Особливості моделювання організації бухгалтерського обліку в адаптивному управлінні об'єднанням підприємств. *Бізнес-навігатор*, 4-2 (43), 153-156.

<sup>2</sup> Стец, І. І. (2013). Адаптивне управління потенціалом підприємства. *Українська наука: минуле, сучасне, майбутнє. Щорічник*, 18, 154-161

<sup>3</sup> Пономаренко, В.С. (2012). Структура визначення інтегрального показника системної ефективності розвитку підприємства. *Економіка розвитку*, 1 (61), 86-93.

into account the influence of external factors, such as the level of demand for products / services, exchange rates, popularity image of companies, indicators that characterize the activities of competitors, capacity of the market, the level of tax burden, etc.

Defining the level of enterprise development by components (management efficiency, production efficiency, personnel efficiency, financial activity efficiency) reveals the parameters of the enterprise activity, the unsatisfactory state of which is largely due to the insufficient level of information needed to stakeholders.

In order to eliminate this problem, in our opinion, it is necessary to develop a pattern of the accounting organization model that would contribute to the formation of complete, sufficient, timely, truthful accounting and analytical information as much as possible, because, as practice shows, the use of existing models leads to a formal attitude to the accounting organization and a lack of understanding the role of accounting information in the management of enterprises association.

Taking into account the developed theoretical provisions on the of accounting and analytical support improvement in adaptive management of enterprise activities, presented in the work<sup>1</sup>, the basis of the model will be the following stages of accounting organization: identification of information needs, selection of methodological, technical and organizational support of accounting, accounting, design of information patterns, feedback. The developed model is shown in Fig. 2.

There are several advantages of using this model, including:

Versatility is based on meeting the information needs of stakeholders appearing in the activities of any enterprise, regardless of the type of production, geographical location of the entity, industry, organizational form, size of the enterprise, etc.;

Complexity provides a holistic perception of accounting organization with clear understanding the blocks structure of business transactions, which are the basis of enterprise activities with a list of necessary actions at each stage;

Adaptability makes it possible to interpret the model structure from the viewpoint of the peculiarities of the particular enterprise activity;

Focus on meeting the stakeholders information needs forms a new objective perception of accounting organization as an environment in which accounting and analytical information is worked out, and it gives the ability to make reasonable management decisions;

Completeness is understanding the accounting organization as part of a whole process, ranging from identifying the stakeholders information needs to feedback to understand how fully the previous stages have been completed and whether the accounting organization has achieved the level needed.

Therefore, each of the stages includes a list of actions that all together will provide the formation of an accounting organization that will completely meet stakeholders needs in accounting information requests.

Bochulia T.V. emphasizes that the requirements for information are no longer limited only to reliability and timeliness. "User-operated data must be 'up-to-date', i.e. capable of exceeding initial expectations and needs. The user strives not only to fulfill his professional duties, but also to develop as a specialist, personality, artist." Under the artist, she understands a person who "... creates a new idea, generates an idea, uses his talents creatively, in particular, in economics, information, technology, etc." <sup>2</sup>.

Accounting and formation of accounting and analytical information is carried out in accordance with the information environment scheme of accounting data consolidation of the enterprises association, mentioned in the work<sup>3</sup>. An important feature of accounting is not only the availability of financial and management accounting, but also the recording of environmental monitoring data. As enterprises association are under significant impact of exogenous factors, the availability of such information allows them to adjust their activity in accordance with the prevailing economic trends. It also enhances the competitiveness of the enterprises association as they identify potential opportunities and threats for the entity.

<sup>1</sup> Погрібняк, Д. С. (2017). Розвиток організації бухгалтерського обліку об'єднань підприємств. *Глобальні та національні проблеми економіки*, 17, 875-879.

<sup>2</sup> Бочуля, Т. В. (2014). Філософський підхід у бухгалтерському обліку в системі інформаційного забезпечення бізнесу. *Фінанси, облік і аудит*, 2 (24), 176.

<sup>3</sup> Погрібняк, Д. С. (2016). Формування обліково-аналітичного забезпечення адаптивного управління об'єднанням підприємств. *Управління розвитком*, 4, 107.

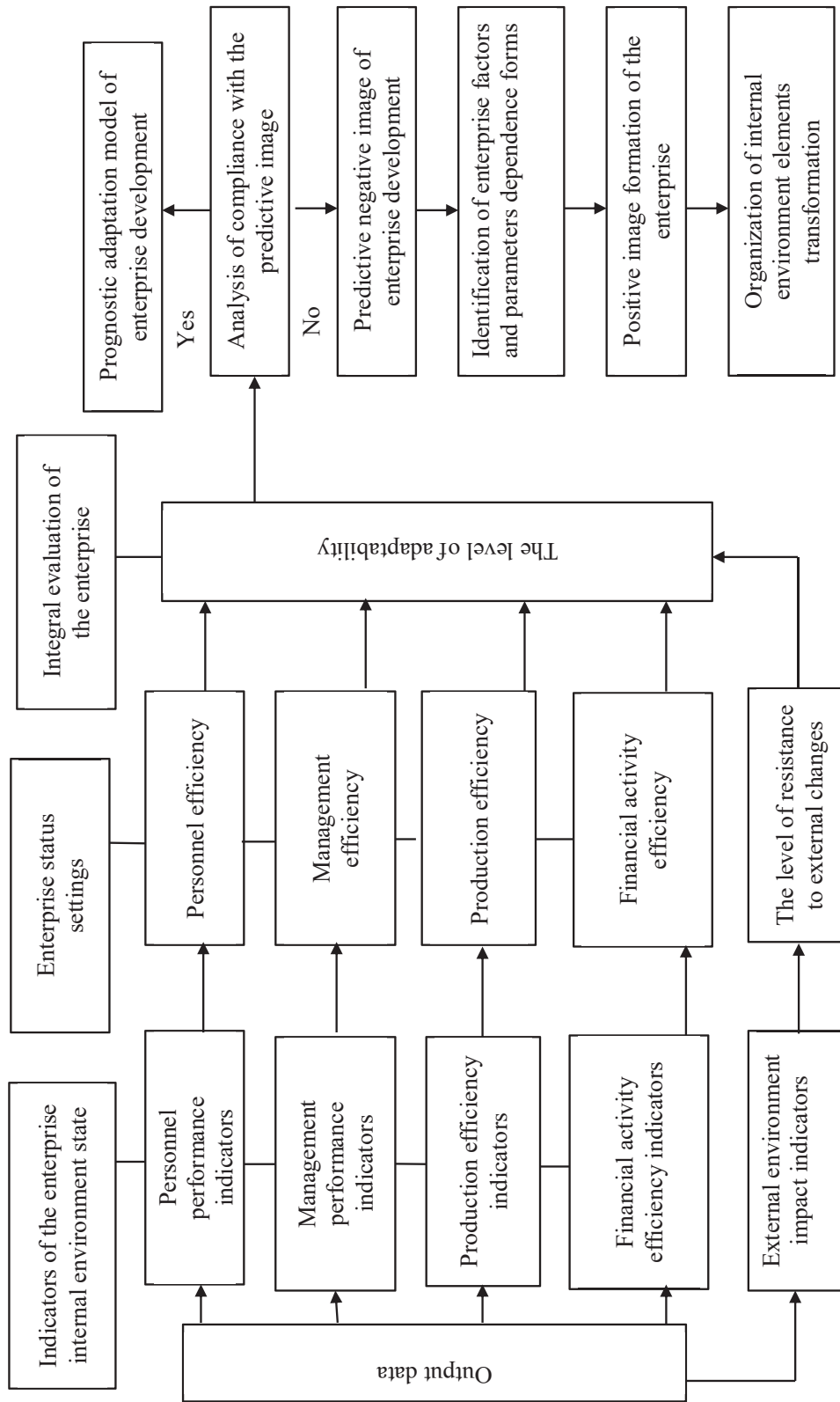


Fig. 1. The flowchart of evaluation and improvement of adaptive enterprises association management

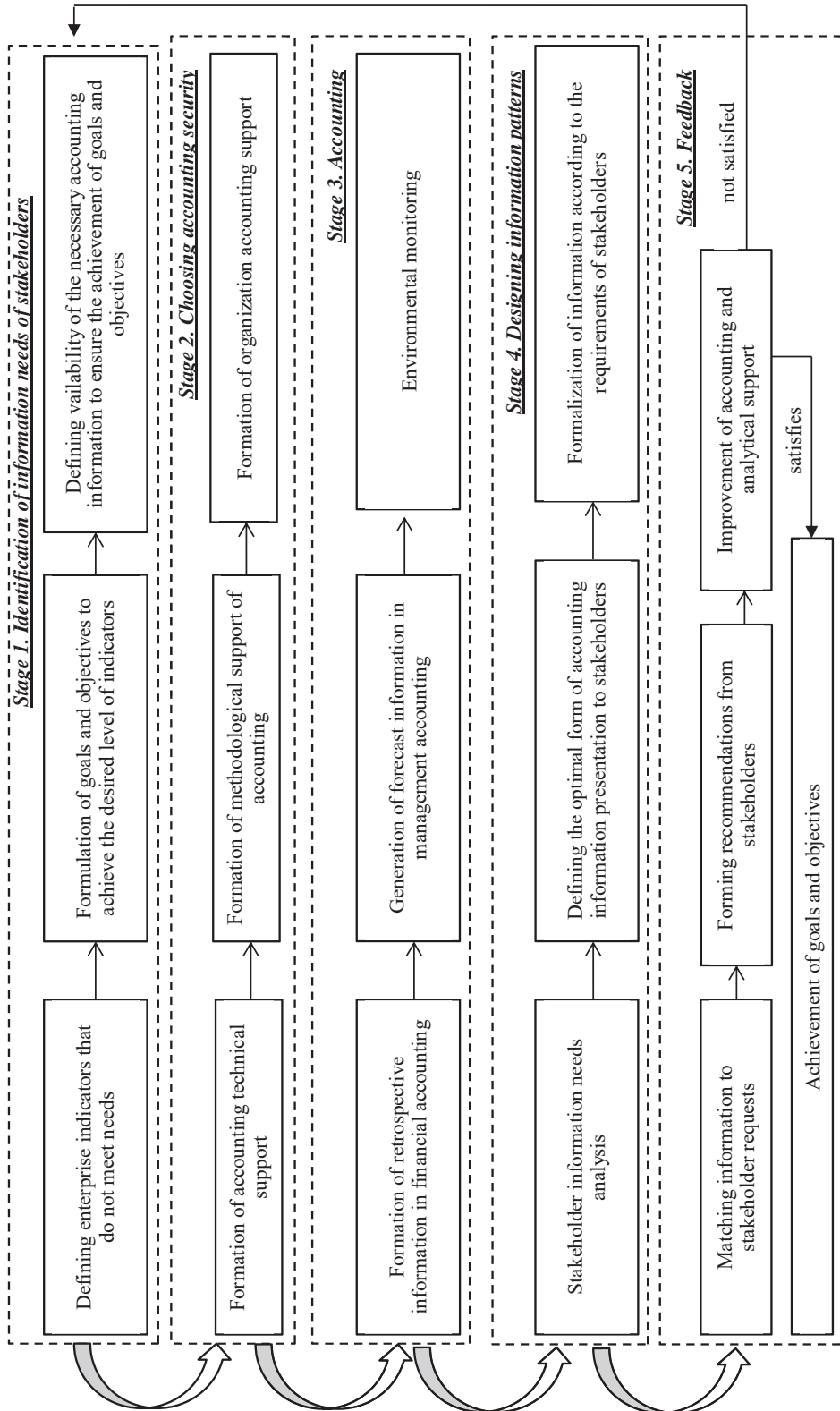


Fig. 2. The model of accounting organization in the adaptive management of enterprises association

One of the accounting and analytical information drawbacks is its accumulation through duplication, which may result in the loss of the truly necessary information for decision making. The ability to organize and formulate information according to the stakeholders information requests is one of the accountant priorities. For this purpose, it is advisable to use "information patterns".

Designing "information patterns" is based on several blocks:

stakeholder information needs analysis; it is important to understand what information is of interest to each user in order to provide the necessary information;

defining the optimal presentation form of accounting information to stakeholders; not all information provided is fully perceived by the user when the presentation form does not correspond to his or her peculiarities of perception. It is also necessary to take into account the specifics of the information provided, namely: the use of graphical interpretation, modern information visualization tools, etc.;

Stakeholder information organization is the final stage based on the previous blocks. At this stage the formation of "information patterns" for further decision-making process takes place.

The use of "information patterns" has several advantages:

saving the accountant's working time to produce documents for presentation to stakeholders;

increasing the level of validity and promptness of managerial decision making;

the ability to use the same "information patterns" for different stakeholders, if their information needs match.

The feedback presented in the accounting organization model allows to constantly improve the accounting, its methodical, technical and organizational support, to improve the quality of accounting and analytical information.

Feedback is provided by:

compliance of analytical information with stakeholder requirements based on the expert survey of information users about the activities of enterprises association, it is possible to determine to what extent they are satisfied with the available accounting and analytical information and, therefore, to evaluate the state of accounting organization;

forming recommendations from stakeholders; comments, suggestions from information users allow to identify their information needs more accurately and to make reasonable changes in the accounting and analytical support of the enterprise activities;

improvement of accounting and analytical support; analysis of suggestions and comments of information users is conducted regarding the feasibility and necessity of proposed changes in a specific period of time.

It is suggested that a stakeholder survey method is used to determine the relevance of accounting and analytical information to stakeholder requests.

**Conclusions.** Therefore, the proposed model of accounting organization will help to create high-quality accounting and analytical information that will satisfy the information users needs in the adaptive management of enterprises association, thereby reducing the level of potential risks, as well as increasing the validity of management decisions. This will create a unified information environment for the participating enterprises association, which will help improve the level of coordination of administrative, production, marketing, optimization of logistics processes for the most effective implementation of commercial and social tasks. The simplicity, clarity and versatility of the proposed accounting organization model will allow it to be adapted to the characteristics of any individual entity participating in the enterprise, thereby facilitating the formation of quality accounting information for management decisions.

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