CONCEPTUALIZATION OF INTEGRATED SYSTEM OF ACCOUNTING AND ANALYTICAL SUPPORT UNDER CONDITIONS OF SUSTAINABLE DEVELOPMENT

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Abstract. The article points to the necessity of conceptualization of the integrated system of accounting and analytical support of sustainable development. The essence of the integrated system of accounting and analytical support of sustainable development is defined as a multifunctional dynamic developing system directed at ensuring management of full qualitative accounting and analytical information by an economic entity, thereby allowing making effective management decisions in all business directions of an enterprise. Its structure is defined and the description of each sub-system is given. The article points to the correlation between the integrated system of accounting and analytical support of sustainable development, and the management system. The article determines a conception of the integrated system of accounting and analytical support of sustainable development, which is based on the theoretical characteristics including the definition of its goal, tasks, principles, subject, objects, agents, method and functions.

Keywords: conception, system, accounting and analytical support, management, economic entity, information system, management decisions, sustainable development, business accounting, accounting and analytical information.

Introduction
The modern period of community development is characterized by its focus on supporting sustainable development. The sustainable development is regarded as a long-term economic development based on the integration and balancing of interests of the economic entities, consumers and community in general. This development presupposes the balanced steady qualitative growth of economic, environmental and social characteristics of the state, providing community progress in all its spheres. Herewith, the enterprise management system operation is based on the information presupposing an integration of indices according to sustainable development components. This requires forming a conception of the integrated system of accounting and analytical support of sustainable development, answering the management needs, the quality and efficiency of which is conditioned by the information, created in this system. This conception must consider the change of approaches to the management system productivity and efficiency evaluation through the definition of effectiveness of the enterprise activity segments.


The group of scientists points out that the accounting and analytical system is an integrated system of methods of accounting and analytical support of management by performing specific internal system functions and general system functions (Gudzyns'kyj, 2008). The system of accounting and analytical support is also defined as a purposeful forming of information flows complying with the demands of planning, analyses, effective management decisions preparation and control of their implementation (Kamins'ka, 2006). The Russian scientists consider the accounting and analytical system as a fully or partially decentralized system, the elementary systems of which perform gathering, processing and evaluation of all kinds of
information, directed at the management decisions approval on micro and macro-levels (Popova, 2007). In certain research works the system of accounting and analytical information is defined as a totality of accounting regulations, processes and procedures, based on the convergence of information resources of different accounting sub-systems, in which the filtration of economic information is performed in order to receive its certain aspects within the user’s framework of required indices (Kuz'mina, 2006). Thereby, the accounting and analytical system can be defined as a totality of accounting and analytical information, based on the principles of a systematic approach, which on the basis of incoming data array allows to receive indices, providing effective operational, tactical and strategic management by the economic entity.

It must be noted, without diminishing the major contribution of scientists to the accounting and analytical system conceptualization development, that the problems of conceptualization of the integrated system of accounting and analytical support of sustainable development require further research.

The purpose of the article is to substantiate a conception of the integrated system of accounting and analytical support of economic entity sustainable development, which considers the internal and external users’ needs and is the basis in making management decisions.

**Method**

With the help of an abstract logic method the essence of the integrated system of accounting and analytical support of sustainable development is defined. The methods of grouping and comparison helped to find its components. The methods of analogy, dialectical method and systematic approach were used for building a conception of the integrated system of accounting and analytical support of sustainable development.

**Results**

The purpose of the accounting and analytical support is to form and guarantee timely provision of accounting and analytical information to the systems of operational, tactical and strategic management. The peculiarities of formation of the accounting and analytical support are determined by the approach chosen within the management theory framework. Nowadays the following scientific approaches to the management can be defined: a system approach (an enterprise is considered as an integral system); a situational approach (an enterprise activity is planned depending on the importance and change of situational factors); a function-oriented approach (production, staff, management system and marketing are considered as separate components of an enterprise); a process-oriented approach (development of a process or an algorithm of an enterprise management is highlighted). It’s the process-oriented approach that allows to form the accounting and analytical support corresponding to the given aim and tasks (Udalova, 2011).

The accounting and analytical support system is a basis of the management system information support and includes the following information sub-systems: an accounting information sub-system, an analytical information sub-system, and a control information sub-system, which have close interrelations. It gives an opportunity to determine the integral system of accounting and analytical support of sustainable development as a multifunctional dynamic developing system directed at ensuring management of complete qualitative accounting and analytical information by an economic entity, thereby allowing making effective management decisions in all business directions of an enterprise.

The accounting information sub-system includes financial, management and tax information sub-systems. The purpose of the financial information sub-system is to provide all the levels of an enterprise management with the accounting and analytical information about financial results and financial condition. The purpose of the management information sub-system is to satisfy the users’ information inquiries with the necessary information for substantiation and making operative, tactical and strategic decisions. The separation of the tax information sub-system is conditioned by the fact that any management decision is to be analyzed in respect to the tax consequences as well. Underestimating of the tax level influence on the activity of an enterprise will lead to a significant decrease of effectiveness and efficiency of economic entity activity.

The analytical information sub-system includes a financial analysis, a management analysis, and a strategic analysis. It’s this information sub-system that mostly forms information for the purposes of enterprise management. Thus, a financial analysis is to be considered in the view of an instrument for evaluation of the enterprise management effectiveness and efficiency as a method of forecasting future financial flows. A management analysis forms analytical information with the help of which the evaluation of a management decision is performed. The management analysis tools provide resolution of the issues of expenses forming, effectiveness of resource exploitation, and organization of production and sales of
products, works and services. A component of the analytical information system is a tax analysis, the results of which allow evaluating the level of tax liabilities and stimulating development of the management decisions on tax optimization.

The function of the control information sub-system is to provide users with the information obtained as a result of performed control, as a process of ensuring the enterprise goal achievement by constant observation of its activity and removal of deviations that may appear.

The indicated sub-systems don’t operate separately from each other, but interrelate and depend on each other, thereby successfully achieving their purpose, directed at the information support of sustainable development, and forming the integrated system of accounting and analytical support of sustainable development.

Thus, the integrated system of accounting and analytical support of enterprise sustainable development is a system intended for solving multi-purpose tasks of the enterprise management system by providing users with information for taking reasonable management decisions according to the components of sustainable development (economic, environmental, social) (Fig. 1).

![Fig. 1. The correlation between the integrated system of accounting and analytical support of sustainable development and the management system.](image)

A conception of the integrated system of accounting and analytical support of sustainable development presupposes the definition of its theoretical characteristics, including the definition of its purpose, tasks, principles, subject, objects, agent, method, functions. A conception of the integrated system of accounting and analytical support shouldn’t be confused with a conceptual basis of business accounting. All the theoretical characteristics of the system of accounting and analytical support should be considered in terms of a system approach, and developed on a basis of integration of information domain and enterprise management. To determine a concept of the integrated system of accounting and analytical support we’ll use an approach combining the information system and the management system (Kal'ntskaia, 2011).

Thus, a purpose of the integrated system of accounting and analytical support of sustainable development is determined by the goals of management and specified by developing indicators of the goal orientation performance of a management model. These performance indicators must be developed according to the economic, environmental and social activity. The tasks of the integrated system of accounting and analytical support of sustainable development are directed at the development of management decisions focused on attaining performance indicators of the management goals realization. A subject of the integrated system of accounting and analytical support of sustainable development is the accounting and analytical information on economic, environmental and social activity. Accordingly, the objects of the system are the accounting and analytical information on a particular direction of activity. A method of the integrated system of accounting and analytical support of enterprise sustainable development is determined by a complex application of techniques of an agent’s influence on an object of management, to which corresponds a certain succession of gathering, processing and transfer of accounting and analytical information. The functions of the integrated system of accounting and analytical support of enterprise sustainable development should be determined on the basis of the management functions. These are such classical functions as planning, organizing, coordinating, monitoring, and also the functions of accounting and analyzing. The basic postulates of the
integrated system of accounting and analytical support of enterprise sustainable development are the principles based on the original management foundations. They include the principle of scientific approach, continuity, rationality, consistency, flexibility, purposefulness, correspondence, and management levels hierarchy.

The theoretical characteristics of the integrated system of accounting and analytical support of enterprise sustainable development are determined on the basis of the information needs of management, which represent the strategy of economic entity development.

Discussion

The integration process forms a multifunctional dynamic developing system directed at supporting the management with the complete qualitative information, which allows taking efficient management decisions. Its importance and necessity of formation especially intensify when the enterprise is oriented to the balanced and qualitative development of economic, environmental and social components of its activity. The research has prospects in defining the essence of each information sub-system of the integrated system of accounting and analytical support of enterprise sustainable development, and the mechanism of their generation of information on economic, environmental and social activity of an enterprise.

References