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## The genesis of accounting and economic thought in the context of the development of management accounting

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**Annotation.** *In the conditions of economic growth of the socio-economic system, the principles and tools of management of business structures will differ, which determines the need for the development of management accounting methodology in an unstable external environment. Today, they cause a contradiction between the development and successful application of effective technologies and management accounting tools, on the one hand, and the insufficiency of their content for use in conditions of crisis processes in the economy of business entities, on the other. The scientific and practical need to develop the concept of management accounting in the conditions of crisis processes in the economy, the lack of its theoretical and methodological and organizational and methodological justification determine the problem area and the relevance of the topic of scientific research.*

**Keywords:** *management accounting, transformation analysis, accounting theory, research.*

### Генезис учетно-экономической мысли в контексте развития управленческого учета

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**Аннотация.** *В условиях экономического роста социально-экономической системы принципы и инструменты управления предпринимательскими структурами будут различаться, что определяет необходимость развития методологии управленческого учета в условиях нестабильной внешней среды. На сегодняшний день, обуславливают противоречие между разработанностью и успешным применением эффективных технологий и инструментов управленческого учета, с одной стороны, и недостаточностью их содержания для использования в условиях кризисных процессов в экономике субъектов хозяйствования, с другой. Научная и практическая потребность в разработке концепции управленческого учета в условиях кризисных процессов в экономике, отсутствие ее теоретико-методологического и организационно-методического обоснования определяют проблемную область и актуальность темы научного исследования.*

**Ключевые слова:** *управленчески учет, трансформация анализ, теория учета, исследование.*

Currently, the methodological basis of management accounting is at the stage of primary formation, in this regard, the dominant approach for its self-identification is a system-chronological or historical-evolutionary approach.

In this regard, we propose an order of historical and evolutionary analysis of the development of management accounting and its self-identification as an independent science, consisting of several main blocks, the consistent implementation of which makes it possible to identify the factors of development of management accounting as a relatively independent accounting direction.

The developed sequence of actions makes it possible to identify the key factors of the formation and development of management accounting, identify the main directions of its improvement and compliance of existing tools with the requirements of the modern business environment.

A retrospective look at the evolution of accounting and economic thought shows that throughout the entire process of economic development, the management mechanisms of economic entities were somehow modified and improved in accordance with changes in the external macroeconomic environment and to a certain extent influenced the nature, intensity, duration and other immanent features of a particular stage of the life cycle of the macro system.

Management accounting, due to its absolute freedom from regulatory influences and the non-necessity of using certain methodological techniques inherent in financial and tax accounting, is more responsive to changes in the parameters of the external environment, and its tools are more flexible and maneuverable in order to adapt to transformational processes taking place at the macro level.

In this context, one of the main tasks at this stage of the dissertation research is to identify, analyze, interpret and evaluate the prerequisites, conditions and factorial aspects of the emergence and development of management accounting, as well as the transformation of its tools in the context of crisis situations in the economy.

Modern researchers pay great attention to the development of management accounting. At the same time, certain factors affecting the formation of immanent management accounting tools remain insufficiently investigated. In our opinion, the following issues require more detailed study and conceptual and methodological justification: transformation of management decision-making mechanisms, the influence of cyclical processes on the management accounting tools, modification of elements of its methodology, typology of management accounting models under the influence of macro- and microenvironment conditions, etc.

A number of modern authors believe that the methodology of management accounting is being improved in a natural evolutionary way, relying on epistemological and retrospective theories, conceptual and methodological scientific approaches and accumulated production and economic experience, stimulating positive dynamics in reproductive activity, and is a natural continuation of the ideas of classical and neoclassical scientific schools [1, 2, 3, 4, 5 et al.].

This approach is based on highlighting the industrial growth of the beginning of the XX century as the main incentive for the formation of management accounting as an independent accounting direction. This period was characterized by an increase in the concentration and scale of production, the complication of the scientific and technological process and technical re-equipment, the spread of joint-stock companies, which accordingly required the introduction of fundamentally new management systems and methods, the improvement of organizational structures of large firms, the transformation of accounting and analytical approaches and control and audit measures in order to make more effective management decisions..

Another group of authors [T. Corbett, V. L. Pozdeev, E. N. Samedova, E. A. Sharovatova, D. A. Pankov, etc.] along with the traditional factors influencing the change in the tools of accounting systems, he also identifies factors of the foreign economic order that affect the modification of techniques and methods for developing relevant information for decision-making. In this group, first of all, we attributed non-evolutionary, unnatural factors that caused the adaptation of the management accounting system to certain external phenomena. Among these factors, there are: integration processes in the economy, as well as crisis phenomena [6, 7]; empirical conditions that are heterogeneous for different countries [8], in particular those related to cyclical processes of economic development [9]; «changing the nature of the enterprise environment» [10, p. 179]; the increasing role of financial markets and financial instruments in the post-industrial economy [11] factors limiting the normal operation of the system (an approach based on the theory of constraints [12]), etc.

There are other factors that are not included in the above-mentioned groups. Thus, according to the positive theory of accounting, which spread in the USA in the second half of the XX century, the choice of accounting methods both on the part of the regulator and at the micro level is determined by the subjective interests of managers and accountants as opposed to the interests of the economic entity itself [13].

Following the developed methodology of historical and evolutionary analysis of the development of management accounting, at the next stage it is necessary to consider the main catalysts of transformational processes within its genesis, which had the greatest impact on the formation of techniques and methods other than those used in the financial accounting system.

As a result of the conducted research related to the study of the stages of development of management accounting in the works of domestic scientists, we have identified the features of the approach of each of the authors and formulated the main ideas in the context of the evolution of this science.

The conducted historical and logical analysis of the genesis of managerial accounting in the works of scientists allowed identifying the fundamental evolutionary prerequisites for the allocation of managerial accounting into an independent direction of accounting and analytical work, which is

relatively (due to the use of a single information base and the use of similar tools) an independent direction of accounting and analytical work.

The results of the study also showed that the range of opinions on the stages of development of management accounting is quite wide, and the issues remain debatable:

- allocation of time boundaries of historical periods of a particular stage of development of management accounting;

- grouping of the events under consideration by identifiable stages, explicitly or indirectly indicating the formation of management accounting methods;

- interpretation of management accounting as an independent science;

- identification and subsequent differentiation of key factors that contributed to the development of management accounting methodology for various historical periods;

- identification of factors indicating the origin, development, transformation or extinction of elements of management accounting;

- comparison of the factors of the origin of management accounting, controlling, strategic accounting, strategic analysis in the evolutionary aspect, etc.

It is obvious that the stages of development of management accounting highlighted by the authors have a certain degree of conditionality and, above all, are designed to systematize the basic prerequisites for the emergence of immanent management accounting tools in accordance with the logic of retrospective events in a certain time frame.

The issues of studying the factors that influenced the development of accounting methodology occupy an important place in the study of the conceptual foundations of management accounting, since its identification as an independent branch of science is still being questioned. In this regard, we have carried out a system-chronological analysis of the development of accounting and analytical thought. Its essence consisted in the selection of factors that directly or indirectly contributed to the emergence of new or improvement of existing management accounting tools. Analysis of the sources devoted to this issue has shown that in all the variety of factors of the internal and external environment in relation to the economic entity, the vector, strength and nature of their impact are uneven. In the evolutionary aspect, this circumstance leads to the emergence of new management technologies, calculation systems, economic and mathematical models and other promising ways of managing economic entities by developing relevant information for making effective management decisions.

Ultimately, with the development of appropriate methodological approaches and the development of a conceptual and theoretical basis, certain areas of accounting and analytical support, which arose as a response to transformational processes in the economy, eventually became independent tools and knowledge systems both in science and in the corporate environment.

The analysis of the evolutionary factors that in historical retrospect determined the division of the unified accounting system into a whole set of subsystems, some of which are now considered independent areas of accounting and economic thought, showed that the immanent features that influenced the fragmentation and subsequent specialization of accounting models are rather latent and «blurred», and in various historical periods their impact was uneven.

The research carried out at this stage has revealed the following determinants and patterns of the evolutionary processes of management accounting:

- Responsible researchers focus on the evolution of the factors of conceptual and methodological formation of the management accounting system, which indicate the legitimacy of the allocation of this direction in an independent system of scientific knowledge and contribute to the expansion of its tools. At the same time, external (macroeconomic) factors that predetermine the development of economics as a whole, actualize various concepts of scientific thought of certain economic views characteristic of different historical periods, are often ignored or studied in fragments when studying the evolution of accounting theories. In our opinion, external (macroeconomic) factors were not only one of the reasons for the origin of management accounting, but also had a significant impact on the transformation of its methodology in the future.

- The transformation of tools and methodological approaches in the management accounting system is considered by the authors only in terms of changing internal corporate management tasks. At the same time, the concept of cyclical economic development is practically not used in the study of management accounting methodology. At the same time, in the system of controlling, strategic accounting and strategic management, the state of the external environment, including crisis processes in the economy, is one of the objects of accounting and monitoring. In addition, in strategic analysis, unlike management accounting, the external and internal environment of the firm are not differentiated, but are considered in relation to each other. This forms

a unified information environment for decision-making. In our opinion, the demarcation of the functions of monitoring the state of the external and internal environment between different areas of accounting and analysis plays a negative, constraining role for the development of accounting methodology.

- It is a fair opinion that at some point the accounting information ceased to meet the requirements of the management system due to the complexity of technological processes. A more important reason for these transformations was the change in management strategies due to the scarce nature of information about the state of the external environment, in conditions of intense competition and unstable external factors. Changes in the management system affected the transformation of information requests within the accounting management function.

- The conditions for the emergence of management accounting and the reasons affecting changes in its tools are often identified. In this context, it seems to us, for example, an important reason for the self-identification of management accounting in an independent direction is such a factor as the preservation of trade secrets. The emergence of joint-stock companies, the growth of industry, increased competition, and the development of multinational companies are external conditions that have only strengthened the role of trade secrets in the formation of management accounting, but in another macroeconomic situation they could have less impact on the need to preserve trade secrets. And this would have less effect on the development of management accounting.

The management accounting system is being modified under the influence of not only natural evolutionary processes, but also crisis processes in the economy, which cause changes in management tasks at the micro level. In the conditions of economic growth, the management of an economic entity faces some tasks, while in the conditions of falling markets, completely different tasks are solved in the management system, which requires the development of fundamentally different information.

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