Accounting and analytical support: stages and prospects of development in the Russian Federation

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Abstract. In this paper, the study of the genesis of the Russian direction of information and analytical support of management processes of the modern economic entity was conducted. The symbiosis of accounting methodology, financial accounting and at the junction of such analytical disciplines as management and financial analysis there was an economic category "accounting and analytical support". It can be noted that the need for its occurrence is explained by the economic conditions of management in the Russian Federation and the national mentality of accountants, analysts, and auditors. Modern reality shows that this economic category is firmly established in the theoretical basis of Russian accounting thought and has received a new impetus to development in the digital economy. Special relevance of accounting and analytical support of management acquired in the agro-industrial complex of the Russian Federation.

1. Introduction

The functioning of any economic entity, including the agricultural organization, is accompanied by an appropriate management system. Modern economic realities impose qualitatively new requirements on the information base, on the basis of which management decisions are made. Accounting and analytical support are one of the most important areas that currently allow generating data in accordance with the internal information needs of the subjects of agrarian orientation.

The modern reality dictates the conditions of functioning of subjects of the agrarian sphere. We can highlight the tasks of improving the financial and economic performance of agricultural organizations, improving their accounting and control forms, and introducing advanced management systems among the most important development priorities. The whole range of these aspects can be combined into a single direction of economic work - accounting and analytical support for the management process of an economic entity.

In the Russian Federation, an active discussion of the widespread introduction of innovative accounting technologies into the management process, suitable for use in economic entities, occurred at the beginning of the 1990s. This is due to the profound transformations of the entire national economy of the country at that time and the transition to new economic conditions, primarily due to the change of socio-economic formations.

Russian economists and accounting practitioners are faced with a host of problems to ensure modern theory, methodology and methodological approaches to ensure the functioning of management systems.
that fully satisfy the new economic realities, and above all this concerns accounting, analysis, and control.

There was an objective need to study the fundamental principles and fundamentals of accounting support of management in a market economy in the works of foreign scientists, such as S Baiman [1], T Burns, N Caiden, R Cooper, M Granlund, T Hopper, J Innes, C Ittner, R Kaplan, E Kasanen, T Kasurinen, D Larcker, K Kasanen, T Malmi, R Mattessich, J Vaivio, R Watts, A Wildavsky, J Zimmerman [2], and others. The books by S Drury [3] Management and Cost Accounting, Ch T Horngren, J Foster [4]. Accounting became especially popular: management aspect and other authors.

However, Russian economists, adopting and rethinking the rich experience of foreign colleagues, taking into account their historically established schools of management, organization, and maintenance of accounting, planning, analytical interpretation of the results of financial and economic activities, the construction of internal control systems have developed their direction called "accounting and analytical support of economic entity management" embodied in the relevant accounting and analytical systems. This economic category in such a formulation is not found in the works of foreign colleagues and, in fact, makes it possible to attribute it to a purely Russian development in the construction of modern accounting models designed to become the information basis for market management systems. The birth of this direction in Russia was not easy. Among Russian economists and practitioners, discussions about its expediency and necessity did not abate. It can be said that the current practice of building economic work in economic entities, building information flows between structural units in them, the prevailing mentality of Russian accountants, financiers and economists themselves, prompted the birth of this economic category, and its viability is proved in a large number of scientific studies for the degree of candidates and doctors of Economic Sciences and in the publications of the Russian periodical press both scientific and practical orientation. The most significant in this area are the works of I V Kalnitskaia [5], L I KHoruzhii, M S Kuzmina, U A Mishin, L K Nikandrova, L V Popova, T V Shimokhanskaia, N A Tychinina, V A Zaleskii, etc.[2]

In this regard, the main goal of this article is to identify historical stages in the establishment of accounting and analytical support as an economic category and its impact on the development of Russian accounting in the process of forming views on determining the essential characteristics of accounting and analytical support in organizations with an agrarian focus.

2. Materials and methods
The research involved teachers and staff of the Chuvash State Agricultural Academy and the Cheboksary Cooperative Institute (branch) of the Russian University of Cooperation. The scientific problem was studied on the basis of the relevant departments of accounting, analysis, and audit using available information resources including electronic library networks, information and referral systems, official Internet sites of state bodies of the Russian Federation and Russian agricultural enterprises and organizations.

The objects of the study were the structural divisions of the management apparatus of Russian business entities (accounting, finance, planning, and forecasting), their interaction with the main production divisions, as well as the organization of information flow in the management system. In this paper, using the methods of analysis, synthesis, comparison, grouping, and generalization, we consider the development of accounting ideas in relation to accounting and analytical support for the management mechanism in organizations of the agro-industrial complex, its transformation under the influence of changing business conditions.

In the context of an acute shortage of the theoretical basis of modern accounting support of management processes at the level of an economic entity at the initial stage (in the 90s of the twentieth century), a question arose on determining the essential characteristics of the so-called accounting and analytical information proposed for discussion by the Russian public by economists I P Ulyanov and L V Popova [2], the formation of which was primarily considered through the integration process of
accounting, analysis and audit, and the study was conducted through the prism of a single system of economic costs.

Based on the works of other well-known Russian scientists M I Bakanov and A D Sheremet [6], depending on the information used and the tasks of analysis in terms of management decision-making, it was proposed to distinguish three types of information: operational, tactical and strategic. Moreover, operational information should provide analysis in the process of accounting for business transactions. Tactical – to provide analysis immediately after the transactions, and strategic – to provide a retrospective analysis on the basis of reporting and settlement data. At the same time, the calculated data primarily refers to the array of information generated as a result of planning, rationing of the main parameters of the economic entity's functioning, taking into account the available production capacities.

Subsequently, developing the idea of accounting and analytical information in the management of other Russian authors concretized the term, clearly defining its purpose and essential content. Nevertheless, it can be noted that the understanding of the essence of accounting and analytical information, the areas of its application, as well as its place in the management system is still in the stage of reflection and clarification. Without belittling the scientific and practical value of the approaches proposed by Russian scientists and economists to the solution of this problem, the author's vision of this issue is as follows.

As accounting and analytical information, first of all, we distinguish an array of data provided to internal users for their management decisions. Moreover, accounting and analytical information should be considered on the basis of two components: accounting and analytical. The interrelation of accounting and analysis is investigated in many works of Russian scientists-economists. Most of them note that, on the one hand, there is unlimited potential for taking into account in the implementation of the analytical function, and on the other hand, its insufficient manifestation in actual management practice.

Potential analytical capabilities are due to the vertical section in the information system of accounting, which is represented by a multi-level structure, where each level performs its information tasks in the enterprise management system.

Accounting component involves accounting and is designed to prepare an information base that meets the objectives of the internal management process. It covers the current accounting data that are generated in the course of economic activity and that can be a source of information for the preparation of preliminary calculations and indicators, as well as the final accounting data generated for the reporting period, showing the actual totals and subsequently allowing assessing the real results of the work.

It is possible to state the fact that the generated financial statements, which are currently the main source of information on financial and economic activities, do not allow to influence the ongoing business processes for the purpose of their operational adjustments. The array of data that contain accounting forms, in its essence, is only the result of past events and cannot affect current results. From these points of view, the management accounting system is devoid of such shortcomings and fully meets the modern needs of the management apparatus. Management accounting allows not only accumulating operational factual data in the context of structural units, business segments but also calculating standards, carrying out an analysis of deviations, identifying their culprits and causes, that is, provides enough analytical information.

It can be noted that the traditional Russian accounting allows creating a so-called multi-level analysis of accounting objects in the system of accounts, but this aspect also applies to the accounting component.

In turn, the concept of the analytical component of the authors primarily includes a set of methods and methods of economic analysis, designed to provide analytical material and preliminary conclusions of managers of different ranks for the final decision. This includes current analysis, retrospective analysis, variance analysis, factor analysis, correlation analysis, margin analysis, etc.

Accounting and analytical information is an array of data that is formed in the depths of analytical accounting and performs, first of all, the accompanying function of the management process in ensuring the optimal parameters of the industry segments and the business entity as a whole, while the accounting and analytical system also includes methods of processing economic information and developing management decisions. In its essence, in our opinion, we can say that the construction of an effective
accounting and analytical system at the enterprise, in the form in which it would allow the management apparatus to make timely and most correct decisions acceptable for specific economic situations, predetermines the construction of a more comprehensive and all-encompassing system of management accounting and analysis.

L V Popova gives a very concise definition of the accounting and analytical system [2]: accounting and analytical system in a broad sense is a system based on accounting information that includes operational data and uses statistical, technical, social and other types of information for economic analysis. Therefore, in a broad sense, the accounting and analytical system is the collection, processing, and evaluation of all types of information used for management decision-making at the micro and macro levels. However, according to N A Tychinina, the presented position does not fully disclose the essence and content of the accounting and analytical system since the main emphasis is on the information component of the accounting and analysis processes [7]. However, such a statement of the issue, in her opinion, allows putting an equal sign between the concepts of accounting and analytical system and accounting and analytical support system, as their purpose is to support the process of management decision-making with the necessary information. The authors agree with this opinion from the position that the accounting and the analytical system is inherently a more capacious concept and in addition to the direct information component carries analytical tools for the development of effective management decisions. Thus, we can talk about the process of support of coordinating actions for the management of economic activities of economic entities. It is also possible to agree with the opinion of E. A. Bobrova that the accounting and the analytical system is a system based on accounting information, including operational data, statistical, technical, social and other types of information [2].

At the present level of development of market relations, there is a process of active integration of traditional methods of accounting, analysis, valuation, control, and audit into a single accounting and analytical system of data acquisition and information processing. L V Popova, describing the essential characteristics of accounting and analytical systems, identified one of the most important areas of research in terms of their effectiveness in management: "the main purpose of accounting and analytical systems is to ensure the efficiency of the accounting and control system in the enterprise." Unfortunately, we can state the presence of a small number of Russian scientific publications devoted to this topic and, as a consequence, its low level of study [2].

3. Results and discussion

Based on the presented variety of existing concepts for the construction of accounting and analytical systems, we can distinguish the following conditional time frame for the development of accounting and analytical support in the Russian Federation (Table 1).

We see the future in theoretical substantiation and development of conceptual models of diagnostics of the functioning of accounting and analytical systems, assessment of their efficiency by means of formation of the corresponding system of indicators, so-called accounting and analytical security of management of subjects of an agrarian orientation.

In addition, in terms of further development of the methodology of accounting and analytical support, the authors came to the following conclusion. Managerial accounting, while remaining, above all, the accounting system in the first place is to accumulate the data in the segments of activity of structural divisions, types of products, etc., depending on the needs of management, that is, the informational basis of the management mechanism. Budgeting, in turn, functions at the intersection of planning, analysis, and control, using data from accounting systems as the primary source. Thus, in our opinion, it would be more logical to single out management accounting and budgeting as separate elements of a larger category as accounting and analytical support.

This confirms the thesis that in the Russian scientific environment there is a debate and discussion of the content of accounting and analytical support. Our approach is that at the present stage it is expedient to consider the construction of an all-encompassing accounting and analytical system in the conditions of the introduction of digital technologies at all stages of agricultural production and the
active introduction of new digital technologies in the Russian agriculture ("smart farm", "smart field", "smart village", etc.).

Table 1. Stages of development of accounting and analytical support of management in the economic subjects of the Russian Federation

| Stage name and time frame                                      | The main content of the stage                                                                                                                                                                                                 |
|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Stage of "formation and justification" (the beginning of the | Formation of the theoretical foundations of accounting and analytical support and the formation of relevant conceptual approaches. During this period, there was a discussion of the need for this economic category in domestic economic science, and approaches were considered in its theoretical justification. |
| 90s. of the twentieth century.)                                 |                                                                                                                                                                                                                           |
| Stage of "development" (the mid-90s. of the twentieth century.)| Characterized by the development of the constituent elements of accounting and analytical support as a system, the substantiation of the methodological principles of its functioning in the economic subject. During the same period, methodological approaches of accounting and analytical support of various areas of economic work in economic entities were developed|
| Stage of "improvement" (end of 90-XX years. XX century till | Reconsideration of the place and role of accounting and analytical support in the modern management mechanism, imparting to this direction new properties and attributes in the concept of developing accounting systems and the changed needs of users of economic information. We see a further future in the theoretical substantiation and development of conceptual models for diagnosing the functioning of accounting and analytical systems, evaluating their effectiveness through the formation of an appropriate system of indicators, the so-called accounting and analytical security of the management of an economic entity |
| present)                                                        |                                                                                                                                                                                                                           |

In this regard, it should be noted that the accounting and analytical support initially meant the availability of appropriate information technologies for the collection and processing of an array of production and economic data, which in principle organically fits into the modern concept of digitalization of the entire national economy and in the future should become a priority strategic direction for improving management systems in the agricultural sector. It should be noted that in the modern Russian scientific literature there are very few works devoted to this problem. This, in our opinion, is undeserved, because the accounting and the analytical system as a broader category allows forming a complete picture of the modern management mechanism, starting with the collection of primary information and ending with the assessment of the effectiveness of the management apparatus.

4. Conclusion
The process of establishing the economic category "accounting and analytical support" as an independent direction in accounting science took quite a difficult and long time. Numerous discussions and discussions concerning the wording of the main meaning loads that this concept carries have led to an understanding of the essential values of accounting and analytical support for a modern economic subject. It is currently being considered in the context of the main component of the organization of economic work in enterprises and organizations. The future methodological and methodological development of accounting and analytical support is seen in the inseparable connection with the digital economy and digitalization of agriculture in the creation of so-called "smart accounting," as well as in the theoretical justification of conceptual models for diagnostics of the functioning of accounting and analytical systems and evaluation of their effectiveness.
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