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TEACHING ANTI-CRISIS

MANAGEMENT ACCOUNTING AS A FACTOR IN ENSURING SUSTAINABLE ECONOMIC DEVELOPMENT OF ENTERPRISES IN THE CONTEXT OF CYCLICAL PROCESSES IN THE ECONOMY

LA ENSEÑANZA DE LA GESTIÓN ANTICRISIS LA CONTABILIDAD COMO FACTOR PARA GARANTIZAR EL DESARROLLO ECONÓMICO SOSTENIBLE DE LAS EMPRESAS EN EL CONTEXTO DE LOS PROCESOS CÍCLICOS EN LA ECONOMÍA

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ABSTRACT

The article starts from the understanding that the cyclical nature of economic development not only determines the crisis phenomena as the basic regularity of the functioning of socio-ecological and economic systems, but also establishes the vector of concentration of efforts to the main environmental factors, which acts as the main carrier of instability in global economic processes. The need for a detailed study of the influence of environmental factors on the operation of companies and the mechanism of development and managerial decision-making is extremely relevant in the conditions of a depressive state and a total decrease in production. It is clear that any economic environment, be it a crisis or economic growth situation, needs completely different principles and tools for the strategic management of business entities. This makes it necessary to continue developing the methodology of development sustainability and, in our case, management accounting in the unstable environment. The circumstances discussed above indicate the existence of serious contradictions between the degree of development of effective management accounting technologies and tools, on the one hand, and the imperfection of their content for use in crisis conditions in business management, on the other.

Keywords: Economic crises, teaching methods of management, teaching the methods of accounting and analytical support for management, strategic management, sustainable development.

RESUMEN

En el artículo se parte del entendimiento de que el carácter cíclico del desarrollo económico no solo determina los fenómenos de crisis como la regularidad básica del funcionamiento de los sistemas socioecológicos y económicos, sino que también establece el vector de concentración de esfuerzos a los principales factores ambientales, que actúa como principal portador de inestabilidad de los procesos económicos globales. La necesidad de un estudio detallado de la influencia de los factores ambientales en el funcionamiento de las empresas y el mecanismo de desarrollo y toma de decisiones gerenciales es extremadamente relevante en las condiciones de un estado depresivo y una disminución total de la producción. Está claro que todo entorno económico, ya sea una situación de crisis o de crecimiento económico, necesita principios y herramientas completamente diferentes para la gestión estratégica de las entidades comerciales. Esto hace necesario seguir elaborando la metodología de la sostenibilidad del desarrollo y, en nuestro caso, la contabilidad de gestión en el entorno inestable. Las circunstancias discutidas anteriormente indican la existencia de serias contradicciones entre el grado de desarrollo de tecnologías y herramientas eficaces de contabilidad de gestión, por un lado, y la imperfección de su contenido para su uso en condiciones de crisis en la gestión empresarial, por otro.

Palabras clave: crisis económicas, enseñanza de métodos de gestión, enseñanza de los métodos de contabilidad y apoyo analítico para la gestión, gestión estratégica, desarrollo sostenible.

INTRODUCTION

For over forty years, many theoretical developments and practical recommendations on sustainable development issues have been published annually in almost all countries. Today, more than 100 countries, including without exception, all economically developed countries have national sustainable development programs.

Based on the generalization and further elaboration of the sustainable development paradigm formulated in the UN Environment and Development Programs and others, the Russian Federation developed the "Main Provisions of the Sustainable Development Strategy of Russia". They are aimed at ensuring a reasonable balance of economic, social and environmental interests, because only this can ensure the orientation of economic activity towards the harmonious joint development of nature and society.

Sustainable development of any country involves the preservation of a territory with natural ecosystems, the rational use of non-renewable natural resources and human potential.

The main goal of the sustainable development strategy of the Russian Federation is "to increase the level and quality of life of the population on the basis of scientific and technological progress, the dynamic development of the economy and the social sphere while maintaining reproductive potential in the interests of present and future generations (Kostyukova, 2016).

To date, a number of general approaches to solving the problems of sustainable development of the Russian Federation have been developed and are being used, in particular, an environmental and economic substantiation of a strategy for the sustainable development of a social economic system and a natural-industrial complex has been given; a set of mechanisms has been proposed for integrated assessment of the sustainable development of economic entities and indicators of sustainable development of regional economic entities, etc.

At the same time, despite a significant backlog formed during the elaboration of the theory and practice devoted to sustainable development of the Russian Federation and management accounting as a factor of this phenomenon, the current stage of development of Russia requires a detailed study of the sustainable development of industrial enterprises as the basis for stable competitive development of the national economy. At the same time, it is necessary to take into account the features of the current stage of Russian management accounting development and the possibility of its use in management activities.

METHODOLOGY

The methodological base of our study was made up of the main provisions of economic theory, the theory of sustainable development, management accounting, as well as individual sections of a number of economic disciplines (enterprise economics, economic analysis, and marketing).

The basis of the study was the fundamental concepts and scientific hypotheses developed by the classics of economic science, modern domestic and foreign scientists, as well as the works of specialists and practitioners in the field of theory on sustainable development and management accounting.

In the course of our study, we applied general scientific and special methods of cognition: deduction and induction, synthesis and analysis, accounting-analytical and economic-mathematical methods, comparisons and generalizations.

DEVELOPMENT

Improving the socio-economic situation in the country is called the highest priority task given in the Strategy for Sustainable Development in the Russian Federation until 2030. The next global economic crisis of 2014-2015, weighed down by economic and technological sanctions, as well as the 2020 pandemic, seriously reduced the rate of economic growth in all constituent entities of the Russian Federation.

A new vector of global trends has led to the entry into the world market of new players, which are transnational companies, regional and interregional alliances, and other associations that strengthen their direct impact on the stability and structure of the competitive advantages of the national economy. In most states, weakening of national sovereignty, and a decrease in the role of the state as the main regulator occur, which leads to a shift of the problem to the formation and realization of competitive advantages directly to business entities acting as "production cells" of the national economy.

Competitive development of enterprises is unthinkable without large-scale innovation. The technological modernization taking place in Russia caused fundamental changes in the field of resource conservation and alternative energy, which, in our opinion, led to some uncertainty in the development of the country, because earlier, export of energy carriers had been the main specialization of the economy all the years.

In today's realities, the course is taken to create an economy based on innovative development. The economy

should be socially oriented, aimed at increasing the welfare of the population and increasing the geopolitical importance of the state. Based on this goal, it is indicated that by 2030 the share of industrial enterprises involved in technological innovation in the total volume of enterprises will reach at least 65-70%; the process of innovative development itself will be able to provide up to 30% of gross value added in gross domestic product.

Under these conditions, there is a growing need to use a new accounting model, namely, management accounting, which makes it possible to bring traditional accounting methods into line with the new requirements of the innovative economy. Indeed, many urgent problems began to be effectively addressed with the advent of management accounting; this made it possible to substantially bring production accounting closer to modern management accounting. So, it became possible at any industrial enterprise to quickly make preliminary estimates of costs for a given date, control their changes, diagnose the reasons for deviations from the estimates, identify bottlenecks, and create a reliable, complete and up-to-date information base for developing several options for management decisions.

In a short period of its existence, management accounting has grown from traditional accounting to a qualitatively higher degree of organization of market accounting: it has evolved from registration into the most active tool for optimizing industrial production, focused on maximizing profit.

An analysis of the specialized literature on determining the essence of management accounting suggests the existence of a multitude of approaches to this concept. Some authors focus on calculating the cost of production as cost components, others on the functions implemented in accounting, etc (Nikolaeva, 2003; Berezchnoy, 2014; Prodanova, et al., 2019).

In our opinion, speaking about the essence of management accounting, it is advisable to proceed from the position that the accounting system is nothing more than a supporting link in the strategic management system. We believe that the use of management accounting in industrial enterprises and associations significantly facilitates accounting and allows us to more effectively control the rationality of the use of resources in order to get the most profit. Upon that, considering that the cost of production is a key factor forming the level of profitability and total profits, it is the accounting of these costs, to which careful attention is paid. Management accounting is daily engaged in the rationing, accounting and analysis of material, labour and cash costs to ensure proper performance

monitoring for the involvement of all types of resources and to obtain the corresponding profit,.

Thus, in addition to accounting for costs of production and calculation of the operating cost, management accounting differs in that it allows us to:

- Efficiently process accounting data, create an up-to-date and reliable information base for management;
- Perform appropriate functions in the field of cost, inventory, output, and profitability of certain types of products;
- Analyse the current situation to develop effective management decisions.

The above allows us to distinguish such main tasks of management accounting as:

- The accounting of expenses at the places of their occurrence, responsibility centres and types of products.
- Identification of deviations of actual costs from the normative (standard) estimated costs.
- An objective assessment of the work in progress.
- Accounting for stocks and inventory movement.
- Determination of the cost of certain product types and the results from their sale.

One of the direct management accounting functions is the ordering (systematization) of processed (input and output) information in accordance with the needs of the strategic management system, including the management of both the business entity and its production units (Drury, 1997; Paliy, 2004; Babicheva, 2012).

The management system interacts with the managed system through the involvement of functional departments and management services of an economic entity. Feedback from the managed system occurs through the use of management accounting information supplied through various communication channels to management employees. Based on the processing of this information, several options for management decisions are developed that affect the managed system. The management objects are a set of business processes (supply, production and sale), resources (material, financial, labour), and indicators (volume of production of goods, work and services, and profit).

Management accounting uses all three types of business accounting and management functions such as control, regulation and economic analysis for the proper implementation of its goals. Hence, we can talk about the presence of a closed management cycle in management accounting. It is about managing a number of local financial

accounting facilities such as settlement transactions with suppliers and customers; formation and use of financial results, etc.

In the context of the digitalization of the economy, the further development of the theory and methodology of management accounting involves, first of all, the active use of computer technology, which operates with a number of interrelated variables that characterize different aspects of the production process. It is advisable to present this activity in the form of a specific model.

The set of necessary procedures for modelling management accounting based on the use of computer technology consists, in general, in determining quantitative and logical relationships between all kinds of components of the production process for the strategic management system.

It is worth recalling that today modelling is involved in almost all branches of science and is one of the key methods of dialectical cognition. The development of computer technology significantly changes the form of management accounting. At the same time, it is necessary to ensure that the technological analogues of the economic categories used remain adequate to the content of the objects modelled, taking into account the specific forms of their manifestation (Adesis, 2007; Adamenko, et al., 2020; Bashirovich, et al., 2018).

Modern computer technology is characterized by the adequacy of the actual display of management accounting. At the same time, one must proceed from the fact that the use of breakthrough technical means is not limited only to modelling their technological options and wide possibilities. Indeed, none production can exist outside the context of a particular social form in the real world, for it is an abstraction. Hence, only the model that can reliably reflect the unity of the productive forces and production relations associated with the transition to market relations can come out closest to reality.

The use of modelling principles regarding management accounting should be aimed at providing objective information:

- On the nature of information flows and relationships, and their compliance with the criteria of optimality;
- On the structure of the current and planned management accounting systems and the possibilities for improving it in production accounting.

It is necessary to point out the redundancy of primary documents with a simultaneous deficit of data necessary for the operational management of production, the difficulty of finding and the miserable level of use of many initial

indicators among the shortcomings of the used system of accounting information on production costs.

The main disadvantage of many accounting models is that they ignore the disclosure of the essence and characteristics of production relations, in which they are implemented. It seems to us that under these conditions it is necessary to create mathematical analogues of the whole system of categories and concepts of economic phenomena, which, undoubtedly, will facilitate and eliminate terminological confusion in the modelling of management accounting (Glushchenko, 2012; Ward, 2012; Rozhnova, 2015; Misakov, et al., 2017).

The wide possibilities of modelling for management accounting based on the use of computer technology consist in the fact that, on the one hand, it is a system that operates with many interrelated variables, and on the other hand, it acts as a purposeful process of forming them at their places of origin. At the same time, this model can also be considered as a possible variant of the effective organization of management accounting. In any case, the purpose of such modelling is to establish quantitative and logical relationships between elements of management accounting for the optimal implementation of their functional purpose.

The use of computer technology for the model designed for building management accounting allows us to quickly implement the proper systematization and ordering of accounting information arrays; to increase their level of reliability and accuracy; to perform operational processing of accounting data and reporting; significantly to reduce workflow; to improve control functions of accounting and analytical information, etc. It should be emphasized that the computers themselves do not generate information productivity, but are aimed at providing a person with wide opportunities to increase their productivity by increasing and expanding the scope of work.

The key difference between the new computer technologies and the existing ones is not only the automation of the form conversion processes, but the change in their content and the provision of daily control over operational data, as well as the possibility to obtain a methodologically correct solution.

The cross-functional relationship between management accounting and other sciences should be noted; it is manifested in the opposition of objects, functions, ways and methods of pure management accounting to the corresponding elements of controlling, management, project management, etc., within the context of operational and strategic components. One can also add to this the interdisciplinary disunity of management accounting and

management, which, unambiguously, hinders their further development and attempts to integrate them (Pankov, 2012; Vassilieva, 2017; Bisultanova, et al., 2018 Misakov, et al., 2019).

In general, summarizing the above, it can be argued that management accounting has substantial grounds to become in the future a key factor in the sustainable economic development of business entities of any form of ownership and any branch of the national economy.

CONCLUSIONS

A systematic solution to the scientific problem caused by the goal of conceptual-theoretical and organizational-methodological substantiations for the management accounting paradigm in the context of the next global economic crisis aggravated by a pandemic, made it possible to formulate the following scientifically based conclusions and proposals.

The study of the methodological foundations of the management accounting development confirms the existence of a complex of unresolved problems regarding the issues of its self-identification as a separate scientific field. Today, management accounting manifests itself in the form of an independent accounting area, formed under the influence of natural evolutionary and dynamic processes in the economy.

The systematic content of management accounting is clearly visible in the configuration of the micro and macro environment factors, which determine the characteristics of the production and financial and marketing activities of an enterprise and the specific model for its implementation. It is substantiated that in the economic crisis conditions it is advisable to use a modified anti-crisis version of management accounting, which has immanent tools.

The study found that every next global economic crisis has a significant impact on the evolution of management accounting methodologies, as a result of which scientists and specialists in this field are forced to develop and implement new management accounting tools and technologies based on breakthrough computer technologies.

In these conditions, a lot of new objects for management accounting are being formed, including the reserve system; external environment and statistical and dynamic changes, reserve budgets, inflation and anti-inflationary activities, etc.

It seems to us necessary to develop standards of information support for the formation and implementation of the business model of an economic entity. Such an approach will improve the quality of managing the sustainability of

the economic development of an enterprise by balancing the tools used for management accounting and the formation of relevant information in the construction and implementation of individual components of the business model (i.e. activities, contractors, key resources and processes, consumer value of the product, market functioning parameters, etc.)

In general, we have attempted to provide in this paper a scientific theoretical justification for a new scientific field, namely, crisis management accounting, which acts as a key factor in ensuring the sustainable development of enterprises in the context of cyclical processes in the economy.

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