

ОБЛІК І ОПОДАТКУВАННЯ

JEL code classification: M41; DOI: 10.31388/2519-884X-2019-40-245-250

Illiashenko K.V.

PhD in Economics, Associate Professor,
Dmytro Motornyi Tavria State Agrotechnological University
katerina.illyashenko@tsatu.edu.ua

ACCOUNTING AND REPORTING OF ENTERPRISES IN THE CONDITIONS OF INFORMATIZATION OF THE ECONOMY

Summary. The article deals with the main aspects of Informatization of society and the impact of the latest information technologies on the domestic economy. Different interpretations of the concept of «information» and its influence on effective management decisions are analyzed. Various types of activity in accounting and reporting of enterprises in the conditions of global Informatization are investigated and it is proposed to use a new type of activity «information activity». It is proved that in order to form a financial result from information activities, it is necessary to introduce new accounting accounts «information income» and «information expenses».

Keywords: information, records, reporting, activities, income, expenses, financial result

УДК: 657:322

Ілляшенко К.В., к.е.н., доцент,

Таврійський державний агротехнологічний університет імені Дмитра Моторного,
katerina.illyashenko@tsatu.edu.ua

ОБЛІК ТА ЗВІТНІСТЬ ПІДПРИЄМСТВ В УМОВАХ ІНФОРМАТИЗАЦІЇ ЕКОНОМІКИ

Анотація. Метою даної статті є наукове дослідження діяльності підприємств в умовах інформатизації суспільства та пошук нових видів діяльності, такої як «інформаційна діяльність».

В умовах трансформації сучасної економіки відбувається безперервне впровадження цифрових технологій і миттєве поширення інформації, тому дуже важливим є удосконалене відображення подібної діяльності підприємств. На сучасному етапі методології національних положень (стандартів) бухгалтерського обліку виділяються три види діяльності: операційна, фінансова, інвестиційна. Тому виникла необхідність ввести нові поняття, такі як інформаційні доходи та витрати, а також дати їм нові визначення.

Інформація стає все більш важливим важелем у всіх сферах діяльності підприємства. Але зараз інформація, як ресурс, не відображається в бухгалтерському обліку. Однак ця інформація повинна бути виділена в окрему категорію бухгалтерського обліку і відображатися у фінансовій звітності компанії.

Інформаційна діяльність у бухгалтерському обліку та звітності підприємств повинна бути відображена відповідно до сучасних змін, що відбуваються у світі нестримного поширення інформації. У статті запропоновано трактування понять «інформаційні доходи» і «інформаційні витрати» і наведено приклад відображення їх у бухгалтерському обліку за допомогою використання нових рахунків бухгалтерського обліку.

Трансформація сучасної економіки в інформаційну потребує зміни методології бухгалтерського обліку та звітності, а також потребує подальших поглиблених досліджень. У дослідженні пропонується відобразити результати інформаційної діяльності в окремому розділі звітності, а саме форми №2 «Звіт про фінансові результати (Звіт про сукупний дохід)». Цей розділ можна назвати «Інформаційна діяльність по доходах і витратах». Таким чином, структура звіту та методи його заповнення не зазнають істотних змін, а новий розділ також буде підтримуватися ручним і алгоритмічним побудовою.

Ключові слова: інформація, облік, звітність підприємств, види діяльності, доходи, витрати, фінансовий результат

Problem statement. Global economic processes are rapidly adapting to the active use of digital information technologies. Increasingly, there are concepts such as digital, virtual or information economy. In the context of such a transformation of the modern economy to the continuous introduction of the latest digital technologies and instantaneous dissemination of information, a modernized reflection of the activities of enterprises becomes very relevant.

Now in the domestic accounting the most studied are operating, financial and investment activities. But taking into account the Informatization of the economy and society as a whole, there is a problem of displaying the information activities of enterprises in accounting and reporting.

Analysis of recent research and publications. At the present stage of development of global Informatization of society, many scientists pay attention to the study of the information economy. The founder of post industrialism is a well-known American scientist Daniel Bell who developed a holistic theory of postindustrial society [1].

The researcher and founder of the information economic theory was G.A. Akerlof, who proposed the consideration of behavioral macroeconomics from the point of view of the information paradigm [2].

F. Webster consistently and in detail outlined the basic concepts of modern society based on the concept of «information». He justified the concept that approved the transition of society to a new «information» (post-industrial) era [3].

M. Castells outlines the boundaries of the information technology paradigm, which has several main features. First, information within the framework of the proposed paradigm is the raw material of technology, that is, technology affects information, but not Vice versa. Second, the effects of new technologies cover all human activities. Third, information technology initiates the network logic of changes in the social system. Fourth, the information technology paradigm is based on flexibility, where the ability to reconfigure becomes a «crucial feature in society». Taken together, the characteristics of the information technology paradigm are the Foundation of the information society [4].

The changes made by the Informatization of all spheres of the economy are considered in the I.A. Hruzina's works [5].

Also among domestic scientists can be distinguished research information globalization in the works of T.A. Deineka [6].

However, the concept of information activity and its reflection in accounting and reporting is still poorly understood.

Formulation of the goals of the article. The purpose of the article is to consider the types of activities of enterprises in the context of the transition of the modern economy to the digital form, namely the introduction of a new type, such as information activities, as well as its reflection in accounting and reporting.

The content of the main material. At the present stage of development of accounting methodology, national regulations (standards) of accounting provide for three types of activity: operational, financial and investment [7, p.169]. However, the development of digital technologies has led to the need to take a serious look at a new type of activity - information activities.

Although the information itself has always existed. Historically, it has appeared in society both orally and on media: parchment, paper, punched cards, or on modern digital media. But we began to consider information as a resource that affects the economic activity of enterprises not so long ago [8, p.12].

In General, information is a multi-faceted concept that has different meanings depending on the context. It comes from the Latin «information», which has the following meanings:

- explanation;
- statement of facts, events;
- interpretation;
- the idea, the concept;
- familiarization, education.

Information can be created, transmitted, processed, stored, bought or sold, and so on.

Information is the main element of any of the management functions. Having complete, reliable, up-to-date and up-to-date information provides market advantages, reduces financial risk, and effectively supports decision-making. In the presence of complete information (deterministic case) management decisions, based on the fact that knowledge about the content of the problem (goal, statement, tools, changes, data, timing) will be correct and with the least risk [9, p.97].

Some authors define information as information about facts (events, persons, organizations), which are the basis for making decisions on the conduct of administrative, organizational, political and other activities, as well as for the preparation of various proposals and recommendations of a strategic and tactical nature. It is significant that the post itself contains almost no information, if it is not considered together with other facts. Only by combining various facts and highlighting among them the most relevant to this problem, you can get a clear picture of what happened [10, p.194].

There is an opinion that the use of information and modern information technologies in the activities of enterprises provides effective management decisions, reduces costs, saves resources and time [11, p.123].

Information technology completely overturns the classical theories of management of the industrial era, the basic institutions of which (property, value and market self-organization) suffer increasing destruction. Among the undeniable advantages and opportunities for the de-

velopment and dissemination of information technologies are:

- deepening the existing gap between developed and developing countries, as well as the emergence of a new gap between post-industrial countries and countries with traditional industrial economies;
- allocation in all countries of the world of groups of people connected with information technologies, and their separation in Autonomous «information community»;
- the flow of intellectual resources to the most developed countries with a gradual concentration of information and communication potential in corporations and post-industrial States;
- slowing down and / or stopping scientific and technological progress in uninformatized societies with increasing financial difficulties and social degradation outside the countries with information economies [12, p.108].

Based on the above, we have identified the following areas of development of Informatization of society, presented in figure 1.

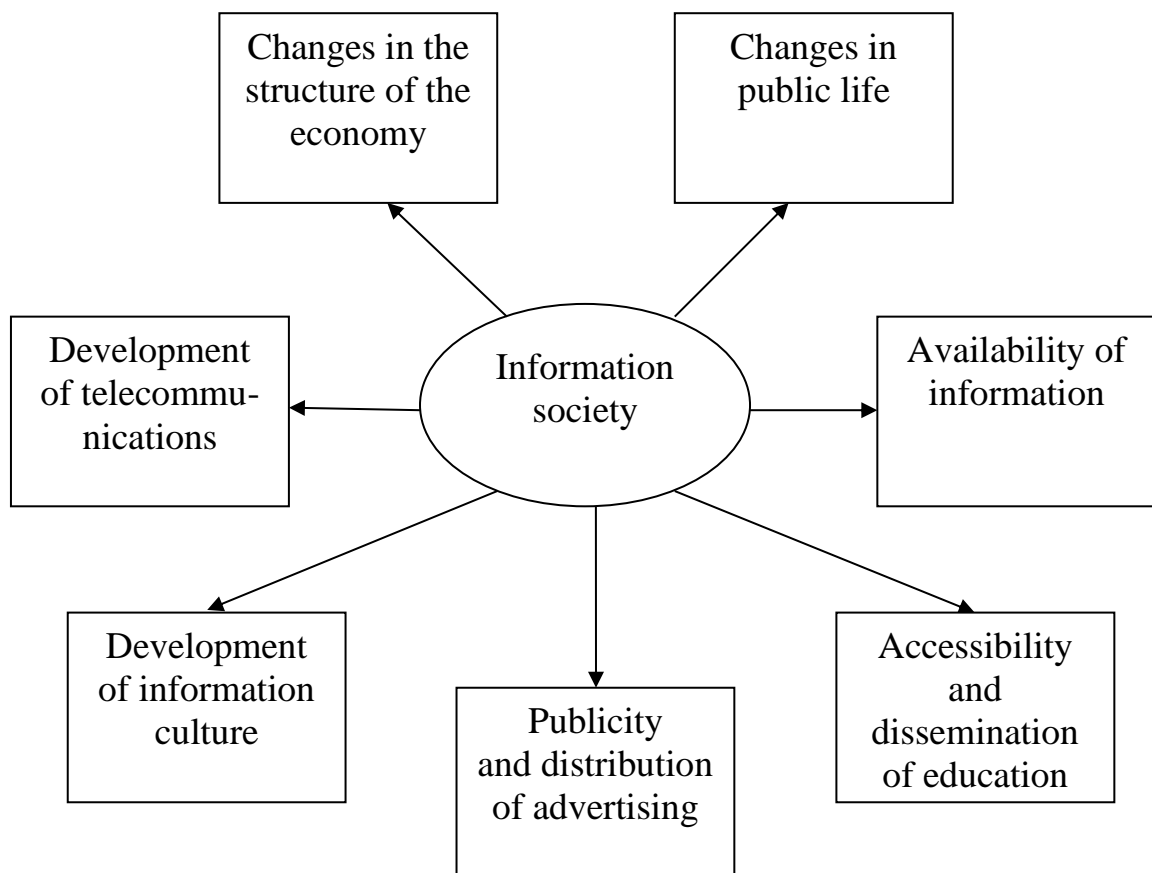


Figure 1. Main directions of development of Informatization of society*
- author's development

Thus, information acquires an important role in the activities of enterprises and directly affects the performance of their indicators. For external users (buyers, customers, partners, investors, etc.), indicators of information activity can serve as an indicator of how much the company is known, how stable it is on the market and how to respond to its activities in the information space.

In connection with the above, we believe that in already existing activities, that is, operating, financial and investment, in accounting and reporting, it is also necessary to add indicators of information activities.

Information activity is a set of actions aimed at meeting the information needs of citizens, legal entities and the state (article 12 of the Law of Ukraine «On information» of 2011) [13].

In our opinion, information activity is a set of actions aimed at meeting the information needs and interests of all users of economic information.

In order to meet these needs, state and local authorities are creating information services, systems, networks, databases and data banks. The procedure for their creation, structure, rights and duties are determined by the Cabinet of Ministers of Ukraine or other state authorities, as well as local authorities. The main types

of information activities are receiving, using, distributing and storing information [13].

Obtaining information is the acquisition and accumulation of data and documented or publicly disclosed information.

The use of information is the satisfaction of information needs and the ability to process data for users.

Dissemination of information is the disclosure, distribution and sale of information in favor of consumers in accordance with the procedure established by law.

Information storage is a set of measures aimed at ensuring the preservation of the completeness and integrity of data, creating and maintaining appropriate conditions for their use and accumulation.

Separately, it is necessary to highlight the problem of security, that is, preventing unauthorized access, distribution and use of information.

We believe that information activity is a qualitative indicator that characterizes the extent of information dissemination in the external information and economic space. On this basis, we propose to identify the following criteria by which you can determine the information activity of the enterprise. These criteria are reflected in the table.1.

Table 1

**Criteria of information activity of the enterprise and their characteristics,
author's development**

Types of criteria	Definition forms	Characteristics
Interaction with society	Social surveys, questionnaires, expert assessments	Social significance of the enterprise
Interaction with the state	Government statistics, the findings of the state commissions, the state acts	State significance of the enterprise
Interaction with the market	Demand for products (services), evaluation of competitors, expert assessments	The value of the enterprise in the market
Interaction with the media and information space	Number of publications and videos, citation indexes, business activity indexes in the network, etc.	The importance of the enterprise in the media and information space

In our opinion, it is very important to use all these criteria. For example, a successful advertising company on television resources may be affected by negative reviews on social networks. Therefore, for effective operation, modern enterprises must take an active information position in all media areas.

We believe that information activities should be taken into account and reflected in the official reports of all enterprises. However, statistical reporting, according to the law «On state statistics» article 21 «Guarantees of state statistics bodies to ensure the confidentiality of statistical information», is confidential [14], and indicators of information activity should be available to users. Therefore, we propose to reflect them in the financial statements of enterprises. This can be either separate columns in existing forms, or a new form of notes to the main reporting forms.

In order to reflect information activities in the financial statements, the activity indices will need to be translated into the corresponding monetary indicators. Hence, there is a need to introduce new concepts such as information costs and information revenues, as well as providing them with new definitions:

- information income is the income received from increase of public, state, market value of the enterprise and its value in media and information space, and also lead to increase of its own capital.

- information expenses are expenses aimed at increasing the public, state, market value of the enterprise and its value in the media and information space, and also lead to an increase in its assets.

We suggest that enterprises use the new accounts 77 «Income of information activity» and 99 «Expenses of information activity» with the closing of these accounts to 794 account «Result of information activity».

Income and expenses are reflected in accordance with the national accounting regulation (standard) 1 «General requirements for financial reporting» in the reporting form No. 2 «Statement of financial results (Statement of comprehensive income)» [15].

Therefore, in our opinion, it is appropriate to attach these articles to this reporting form. For example, create the section V of the report «Income and expenses of information activities», encoding lines will start from line 2700. Information revenue generation will be displayed on line 2700, and expenses on line 2710. From the example presented, you can see that the financial result from information activities is calculated as follows: line 2700 minus line 2710. If the resulting value is positive, we get a profit (line 2720), and if negative, we get a loss (line 2725).

Thus, the structure of the report itself and the method of filling it out will not undergo significant changes, and the new section will also be supported by a detailed instruction and a specific Assembly algorithm.

From 2020, «The Management report» will be added to the financial statements. We believe that this report will also be useful to reflect information indicators. Since there is no mandatory form for this report, the extent of disclosure and the total amount of information may be left to the discretion of business owners.

Results. According to the results of the study, we concluded that information is becoming an increasingly important lever in all areas of business. However, until now, information, as a resource, is not reflected in any way in accounting. In our opinion, the information should be allocated as a separate category of accounting and be reflected in the financial statements of enterprises.

Therefore, information activities in the accounting and reporting of enterprises should be displayed in accordance with modern changes that occur in the world of rampant Informatization. It is necessary to introduce such concepts as «information income» and «information expenses». We have proposed an interpretation of these concepts and an example of their reflection in accounting through the use of new accounts.

The transformation of the modern economy into a new, informational one requires changes in the methodology of accounting and accounting reporting, and requires further in-depth research.

Reference:

1. Bell, D. (1973) The coming of post-industrial society: A venture of social forecasting. N.Y.: Basic Books, p.476. [in English].
2. Akerlof, G.A. Kranton, R.E (2000). Economics and Identity. Quarterly Journal of Economics. T. 115 (3), pp. 715-753 [in Engl.].
3. Webster, F. (2002) Theories of the Information Society. Second Edition. London, New York. p. 400 [in English].
4. Castells, M. (2010) The Information Age: Economy, Society and Culture Volume 1: The Rise of the Network Society. 2nd ed. Oxford: Wiley Blackwell. p.406. [in English].
5. Hruzina, I.A. (2013) Problemy informatyzatsii v Ukraini. *Ekonomika rozvytku (Economics of Development)*. 3(67), pp. 38-42. [in Ukrainian]
6. Deineka, T.A. (2015) Superechnosti suchasnoi tekhniko-ekonomichnoi paradyhmy v umovakh informatsiinoi hlobalizatsii. *Mekhanizm rehuliuвання ekonomiky*. 4, pp.13-21 [in Ukrainian]
7. Ometsinska, I.Ya., Ometsynskyi, V. (2016) Sotsialni vytraty pidpriemstva, yikh znachennia ta struktura. Stan i perspektyvy rozvytku oblikovo-informatsiinoi systemy v Ukraini: materialy IV mizhnar. nauk.-prakt. konf., May 11, 2016. Ternopil: TNEU, pp. 168-170. [in Ukrainian]
8. Illiashenko K.V. (2016) Metodolohiia obliku dokhodiv i vytrat informatsiinoi diialnosti. Problemy i perspektyvy rozvytku pidpriemnytstva: Zbirnyk naukovykh prats Kharkivskoho natsionalnoho avtomobilno-dorozhnoho universytetu. Vol. 1. no. №4(15). pp. 9-13. [in Ukrainian]
9. Zaiets I.V. (2010) Rol informatsii v systemi upravlinnia pidpriemstvom. *Visnyk ZhDTU. Ekonomichni nauky*. 2 (52), pp. 97-98. [in Ukrainian]
10. Bezverkhnia Yu. V. (2015) Problemy ta perspektyvy avtomatyzatsii upravlinskoho obliku. *Zbirnyk naukovykh prats Tavriiskoho derzhavnogo ahrotekhnologichnoho universytetu*. no. 1(29). pp. 192-198. [in Ukrainian]
11. Mudra M.A. (2012) Znachennia informatsii v upravlinni lantsiuhamy postavok produktsii. *Visnyk NTU «KhPI»*. Serii: Aktualni problemy upravlinnia ta finansovo-hospodarskoi diialnosti pidpriemstva. Kharkiv: NTU «KhPI». 56(962), pp. 121-123. (in Ukrainian)
12. Kostyakova A.A. (2004) Upravlinskyi oblik v informatsiinii systemi upravlinnia vytratamy. *Ekonomika APK*. no.7. pp. 107-110. [in Ukrainian]
13. Zakon Ukrainy «Pro informatsiiu» №2657-XII (1992, 2 october) iz zminamy, vnesenyzy zghidno iz Zakonamy №2756-VI (2010, 2 december), VVR (2011), 23, p. 160. Retrieved from: <http://zakon1.rada.gov.ua/laws/show/2657-12> [in Ukrainian]
14. Zakon Ukrainy «Pro derzhavnu statystyku» (1992, 17 september), VVR, 43, p. 21. Retrieved from: <http://zakon3.rada.gov.ua/laws/show/2614-12> [in Ukrainian]
15. Natsionalne polozhennia (standart) bukhhalterskoho obliku 1 «Zahalni vymohy do finansovoi zvitnosti» (2013, 7 february). Nakaz Ministerstva finansiv Ukrainy №73. Retrieved from: <http://zakon2.rada.gov.ua/laws/show/z0336-13>. [in Ukrainian]

Список літератури:

1. Bell D. The coming of post-industrial society: A venture of social forecasting. N.Y.: Basic Books, 1973. 476 p.
2. Akerlof G.A. and Kranton R.E. Economics and Identity // Quarterly Journal of Economics. 2000. T. 115 (3). p. 715-753
3. Webster F. Theories of the Information Society. Second Edition. London, New York. 2002. 400 p.
4. Castells, M., 2010. The Information Age: Economy, Society and Culture Volume 1: The Rise of the Network Society. 2nd ed. Oxford: Wiley Blackwell. p.406.
5. Грузина, І. А. Проблеми інформатизації в Україні. *Ekonomika rozvytku (Economics of Development)*. 2013. № 3(67). С. 38-42.
6. Дейнека, Т. А. Суперечності сучасної техніко-економічної парадигми в умовах інформаційної глобалізації. *Механізм регулювання економіки*. 2015. №4. С. 13-21.
7. Омецінська І. Я., Омецінський О. В. Соціальні витрати підприємства, їх значення та структура. Стан і перспективи розвитку обліково-інформаційної системи в Україні: матеріали IV міжнар. наук.-практ. конф., 11 травня 2016 р. - Тернопіль: ТНЕУ, 2016. С. 168-170.
8. Ілляшенко К. В. Методологія обліку доходів і витрат інформаційної діяльності. *Проблеми і перспективи розвитку підприємництва: Збірник наукових праць Харківського національного автомобільно-дорожнього університету*. 2016. №4 (15), т. 1. С. 9-13.
9. Заєць І. В. Роль інформації в системі управління підприємством. *Вісник ЖДТУ / Економічні науки*. 2010. № 2 (52). С. 97-98.
10. Безверхня Ю. В. Проблеми та перспективи автоматизації управлінського обліку. *Збірник наукових праць Таверійського державного агротехнологічного університету*. 2015. 1(29). С. 192-198.
11. Мудра М. А. Значення інформації в управлінні ланцюгами поставок продукції. *Вісник НТУ «ХПІ»*. Серія: Актуальні проблеми управління та фінансово-господарської діяльності підприємства. 2012. № 56(962). С. 121-123.
12. Костякова А. А. Управлінський облік в інформаційній системі управління витратами. *Ekonomika APK*. 2004. №7. С. 107-110.
13. Закон України «Про інформацію» від 02.10.1992 №2657-XII із змінами, внесеними згідно із Законами №2756-VI від 02.12.2010, ВВР, 2011, №23, ст.160. URL: <http://zakon1.rada.gov.ua/laws/show/2657-12>
14. Закон України «Про державну статистику» від 17.09.92, ВВР, 1992, №43, ст.21. URL: <http://zakon3.rada.gov.ua/laws/show/2614-12>
15. Національне положення (стандарт) бухгалтерського обліку 1 «Загальні вимоги до фінансової звітності»: Наказ Міністерства фінансів України від 07.02.2013р. №73. URL: <http://zakon2.rada.gov.ua/laws/show/z0336-13>.