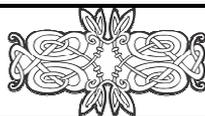


АКТУАЛЬНА
ТЕМА



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ILLOGICALITY OF MODERN ACCOUNTING SCIENCE TITLE AND CONTENT

Abstract

Introduction. *Almost 100 years ago, the science of economic accounting was called "bookkeeping" accounting, which was wrong till this time focusing on the process of entries in the books, instead of disclosing the nature and content of information resources for business. Science title does not correspond to the business realities and slows the informatization process requiring search not only of title, but also the account content change, as metrological economic science.*

Methods. *The study is based on the science knowledge principles, historical implications of development economics and accounting, social changes in society, logical positivism and dialectic changes in time and space.*

Results. *The educational analysis and scientific literature on accounting topics gives sufficient reason to believe that the theory and practice is observed distortions aside the traditional approach to obtaining information known since the Middle Ages. This approach limits the ability to receive account data for the purposes of operational and strategic levels of management accountants because the thinking inertia is guided by entries in the books of standard messages long past when economic life. Managers need relevant information not only about the past but also contemporary and future events, so called accounting science to associate with a service function in obtaining information for different management levels.*

Discussion. *It is proposed to give our accounting science a name that reflects the nature of its depth - knowledge of facts gathering, processing and receiving information on this basis. For this purpose it may serve as the word "informology" - knowledge of information resources of the enterprise and their use in order to adapt to changes in the economic environment*

Keywords: *science, accounting, scientists, the old accounting content, accounting deficiencies, rename «bookkeeping» accounting, science "informology, information management, accounting types.*

Introduction. *Timeliness of the article caused by the fact, that accounting science till this time devoid of reference points regarding its future, as the developed theory is not established, and that substitute theory, which use practitioners since the Middle Ages times, does not stand critics. Indeed, a scientist, who works in accounting theory, is always in an awkward position, when it is necessary to answer the questions from representatives of other sciences, what means commonplace, but not clear to the most people the phrase «accounting».*

However, for some reason instead of the content disclosing of this concept in its intrinsic scientific value, accountants transferred to the wordy and rather confusing explanation, which does not concern science, but craft items in books.

The accounting definitions idea exists long ago, but its realization is not implemented in life. This situation threatens the future existence of accounting science and therefore should cause concern entire scientific community. What reasons have led to this state of accounting science and in which direction should it be developed and is the primary problem of theory and practice as for the information system name and content during the formation period of post-industrial society.

In foreign and national publications problem alogic name of accounting science and the urgent updates the need of its content on the basis of formation trends of post-industrial society, does not put on the agenda at all, because the author comes from the idea that the Middle Ages accounting model came into conflict with the business demands and society and should change dramatically based on the cognition theory.

The purpose of the article involves drawing the attention of accountable community to the problem of creating a new science called «economic informology», that will help the formation methodology researches of information resources about business activity in continuously perturbation environment. The emphasis in accounting theory shifts from data processing methods about financial position on concentration methods of information in space and time in an accounting information developed system, which includes three components - operational, tactical and strategic level accounting.

Methods of case study on a fundamental change in the title and content of the accounting theory is based on historic - deductive, sociological, logical, general civilization, scientific and prognostic aspects of science development about the accounting and principles of knowledge theory.

Results. The value accounting for the uninitiated in its methodology remains unclear economic category, hence is generated skepticism to its value not only by representatives of scientific, technical and humanitarian sciences, but also economic. This situation was fixed, primarily, because of accounting theory has not formed and remains in before paradigm condition.

Since the XV century the accounting performs only one function - describes the procedure for obtaining data on the company fragments activity and continue essentially revealing past events in cash form. Until this time was not formed intellectually mature accounting system with individual subsystems. The name of science «accounting» recalls dry craft without creativity and enthusiasm, which are pre-painted on accounts and registers in advance. In this sense similar to the accounting records of the notary with his indifference to real people and their ideas. Dry account is not accidental.

The fact is that, that without clarification of the nature and etymology of the word «accounting», we can not delineate the boundaries of derivative accounting definitions along with any adjectives (accounting (bookish), financial, administrative, statistical, tax, analytical, synthetic, environmental, warehouse, operational, medical, astronomical, floristic or some other).

Unfortunately, so far neither the economic literature, or no in different dictionaries interpretation of the term «accounting» in its scientific aspect. Even more surprising is the fact that the common meaning of the word «accounting» is not well known to accountants, and in its place claims simulacrum (likeness) to its true value called "accounting", which means a booker, and not some other. The logic goes that, apart from the accounting, there are many other records that can carry not only books but also other media (catalogs, maps, phonograms, photographs, etc.), but not having a hybrid science like exotic names «Accounting». It seems, that none of the other science does not use the term « accounting», although in fact they use it, but do not assume the mission of disclosing the term content. Among accountants, irrationally, privately made do without scientific explanation, the key to their profession, word. When it comes to the specification of the word «accounting» and its meaning for enterprise management, the accountants substitute its essence vague arguments about «Accounting» without explaining the etymology and the semantic content of the term.

Even in the Internet there is no information on the etymology of the word «accounting» as a category of philosophy, philology, economics, law and other disciplines, but there is an incredible amount of files with annoying, low-grade, standard, the writing texts about accounting. So how can you speak of such accounting, not knowing what words' mean accounting, what need to be accounted?

In the explanatory dictionary of the Ukrainian language states, that the accounting – is a witness, setting availability of what-ever, or finding out what number - any registration system or any performance processes - or activities in their quantitative or qualitative manifestations to control, direction etc. [1, С,431].

If we take as a basis that, the account is appointed for notice about anyone - what and for whomever, its essence must excrete of thinking designs on making information instead of outward signs data obtained with the help of sensations, as it serves students talking about what actions carry accountants in practice, because it is too far from the scientific understanding of your accounting process meaning.

In the account theory it can not be reduced for reproduction on base only on common sense alone, that makes the accountant and to describe its performance from data processing, as the authors highlight in the accounting literature referring to the primitive instructions or standards.

The theory of science is always created on the abstract generalizations about the nature and the accounting system purpose, aimed at laws knowledge of its development - types, forms, methods, structures, components and logic of interaction system, aimed at the selection process and economic activity processing and getting on that based on this amount of information that is able to meet the any user needs. The current level of computer technology can solve the task of obtaining information for any business - complexity, time interval and input amount and output data from which to generate an unlimited amount of information.

Accountants do not see the difference between event entries in the books and accounting science essence, as a rational intellectual information model of company activity, which means fall into delusion, and instead of science (theory of knowledge) issue for science simple craft items digits in the books and reporting forms (which scribes did in the Middle Ages).

The Ignorance philosophical content categories - phenomenon and essence, its mixing or preference phenomenon over substance, has meant that science was on record (we like it or not) on the sidelines of educational process and scientific progress. Under these conditions, the scientific community of the state, as a collection of scientists from different disciplines, naturally raises the question of whether the accounting science, which does not have its own theory? Indeed, whether the accounting theory that described in 1494 by L. Pacholi and in principle, applies in our days, In the past, these were accounting recommendations, without a hint of scientific justification, so you can consider the proven fact, that the theory status is simple craft items to books does not qualify. The thumb rules of accounting transaction by double entry principlly is not different from the rules as to make clay pots.

For centuries were established views on the accounting, which were based on standard empirical facts, that practice group and were reflected in the books, did not allow professionals to rise above everyday thinking and understand what was the essence of science and what was due to people's desire for a systematic process accounting.

The answer to this question can one - society needs science, that is able to suggest methods of obtaining information to monitor the economic life events of the enterprise in a constantly changing real world, making it possible to adapt the business to environmental conditions and tracking favorable or unfavorable trends in the economy for the society development. It is hard to imagine life and balancing the interests of the people and taking into account the different forces influence on the economy and society without accounting information and adjusting social economic developments in the desired direction of development.

The accounting essence is known by its purpose (goal) in society and business - namely getting information. We can assume, that the most important existence meaning of the accounting science is its ability to generate information resources for economic management and business - processes based on clustering of economic activity on pre-defined criteria that reflect the actual language of information circulation company capital.

The accounting aim is human transforming facts activity within economic entities (companies, organizations and institutions of all sizes and the economy sectors) in the information. As for the existing

mechanism of this transformation, it does not reveal the the account nature in the scientific sense, but merely indicates the technique of the gathering facts and processing evidence.

Indeed, accounting in theory and practice of the vast majority of the scientific community understand how the procedures by which make entries in registers of accounting (documents, evaluation of the facts in the documents, correspondence, invoices, journal entries and data entries in the ledger of magazines filling reporting forms , decoding data in the analytical registers). This completely ignores such science principles as a theoretical relativity, conceptuality, controversial issues, values, goal, hierarchy, efficiency, economic responsibility, scientific - technical achievements, the research methods set, the ratio of scientific and everyday knowledge, pragmatic methods, science ethics [2].

Whatever - the main system element is the aim, input and output, and processor (mechanism for converting input data into output data) has a supporting role and is technical link that uses the conversion methods of input signals (messages) on weekends.

Quite surprising is that, accountants do not emphasize the attention in the accounting system on the received results (information resources), which should focus system, and do not reveal the concept of the system and its structure. It is doubtful that the record can be attributed to the level of science because it does not operate scientific apparatus, and describes the practical work algorithms (practical action sequence accountant).

The basis of accounting science are facts that are of interest to society and business. Science as a whole or its individual institutional components. For the needs of people is quite necessary organization not only economic accounting, and accounting galaxies, celestial bodies, rivers, mineral deposits, population, production of bread, butter, fish, sausages, beer, newspapers, magazines, money, scientists and their products in the form of articles, monographs, completed researches and so on. Everywhere it is visible accounting manifestations as a necessary element of the process of human knowledge, and these knowledges are used for the practical purpose of improving the living conditions and orientation in their actions in the changing world of things, phenomena and processes.

The development problems of the general theory of accounting (metatheory) so far generally has been the research subject, although some scientists (I. Nonaka, B. Rayan, Ya.V. Sokolov, V.F. Palyi, M.Yu. Medvedev, K. Yu. Tsyhankov, V. M Zhuk, M.S. Pushkar and other foreign and national scientists) have drawn attention to the lack of accountants is not that common, but even a particular theory of economic accounting and offered it to develop a scientific foundation.

So, Ya.V.Sokolov, rightly pointed out that the science begins with the basic fact and keeping this fact in fact is a time of economic process.Fact serves as the accounting subject of economic activity and it has nothing to do with the discussions that and were conducted on the subject and method, so-called «accounting», as this pure scholasticism that has nothing to do with science. [3] So the author said: "The belief of many that our cause is absolute and accurate, because the accountant counts pennies - absurd. Today accountant significantly inferior statistic, that knows boundary errors in their reports. The accountant does not know and that is bad, not even aware of his ignorance.

No matter how strange, but in practice prevents many business regulations and their endless stream of time. The uncertainty, that results from this can be overcome only when the whole regulatory framework will be reviewed in the light of the large accounting theory (translation of the article's author – M. P.). The accountant case not in conducting books, and displaying information in the language of the events that can be and potentially happen in the economy) [3, p.8].

The concept of fact as root causes changes in the economy to create a theory of accounting information you do not need to tie to the term "theory of accounting," which discredits the accounting science. The name of our science sounds dissonantly because it violates the logic of thinking misleading scientists replacing the contents of science by some books instead of studying patterns and methods of obtaining the necessary information for the society and business in the post-industrial era.

The inadequate title of the modern economy because it violates the logic of thinking misleading scientists accounting science entails thinking of researchers and practitioners back in the "before

computer period" (back to the cave!). It is impossible do not underestimate the mental attitude of people against any innovation in their traditional ideas and stereotypes, who dominate their minds and require them the endorsement of proposed a radical overhaul of accounting. But we can't agree with them that our Earth is flat, the Sun revolves around the Earth, Alchemy is a science which will find the Philosopher's Stone which capable to turn into gold anything, and the accounting – it is the accounts and double entry and nothing else.

Indeed, accounting is a fact converted into information using certain methods, tools and procedures, including borrowed from other sciences. Bring not need to go far! "Indeed, if you think about it well, the subject of accounting is: a man - the current entity (businessman) and a man - thinking understanding (accountant). The first one leaves traces in their actions as a set of documents, and the second - examines and analyzes their archives transforming data reporting. So, if the first has to do with real events taking place in the economy the second - turns it tracks events that are recorded in documents the facts of economic activity, and turns into information using tools and accounting procedures." [3, p.8.].

The theory of the facts Ya.V. Sokolova still waiting for its hero and he reveals the charm and intelligence of science which resolution is now in place simulacrum theory, or rather its absence.

Another interpretation of accounting theory belongs M.Y. Medvedev, who in his original work "Accountology" [4] convincingly justifies the name of science that the name "Accounting" does not meet the expectations of society as a result of failure to give more information than it gives and also it is stereotyped. Accountology -theory of accounting- should be based on the use of computer technology completely which will provide real-time large amounts of information. Such a record can radically change the form, content and methods of training. On this occasion, the author notes: "Youth need to know that accounting - one of the most puzzling and mysterious scientific disciplines and only its deterrent inept teaching and practice make this an exciting area (more precisely the scope of thinking) in boring, devoid of witchcraft craft"[4, p.3].

Unfortunately, Ya.V. Sokolov M.Yu. Medvedyev and reduce the problem of forming a new "broad" theory to the narrow confines of accounting (In their terminology- accounting) which uses a single monetary measure of all things, phenomena and processes of economic activity which is giving the one-sided and incomplete picture of business - processes enterprise and on the other - it gives managers real-time information and physical terms. The name of the craft does not and will not allow for the development of science because inertia is extremely strong among accountants. On the one hand, financial accounting makes it possible to generalize heterogeneous group of assets, capital and liabilities and to analyze their structure and financial situation of the company on the other - deprives managers of information on resource efficiency in their kind, that they have a vital element and sense of management activities.

Accounting theory can't develop only focusing on creating information to solve business problems purely financial as managers of middle and lower levels require the information to which they respond instantly not after the event with a delay of a month or quarter, which is typical for the reaction of top managers in management accounting information. In addition, operational managers work in real time and space and supervise staff and troubleshooting everyone at his workplace in a complex hierarchy management and financial records can only give standard performance reporting aggregated and too unfit for managers.

On the urgent need for a new theory accounting professor said professor V.F. Paliy [5], indicating that the development of the theory behind the accounting needs of practice, greatly increasing entropy, focuses on engineering records, and the nature and content were not disclosed (and I would add that the content does not change until such time as the authors do not rise above the everyday thinking and not telling imagine how a complex system, which includes various subsystems with their tasks, functions, methods of gathering facts and information). This requires one, but a necessary condition - forget the name "Accounting" which paralyzes creative thought and conserves and directs the record in the past because of the inertia of thinking accountants' obsolete canons your craft. It is useless to expect new ideas in theory account and it will remain what it is now.

Efforts to modernize the old accounting theory is the basis for the last 30 - 40 years but success in this case were too modest, if not negligible. The author of this article in [6] at the beginning of the 90th century raised the question of expanding the amount of information to manage economic and social enterprises not only in theory but also in practice shown the data structure needed by managers of different structural units and the opportunity to meet their requirements. Unfortunately, the old paradigm of accounting has prevailed since the devastation of the economy spawned chaos in their heads. What is a reasonable account of the company if it can show everything negative that happens in terms of total thefts in the economic system of our country? It is the most primitive ideal model of accounting, which allows you to blur the real picture of the finances and profit at the expense of public property. And this model is not contrary to the facts of double entry in the accounts. Instead, using double-entry accounting can be so confusing that no auditor detects fraud at the company. Get rid of abuse can only be based on the expansion of information about the company using modern computer technology throughout the value chain of production. The author proposes to direct the efforts of scientists to develop a new paradigm in essence, not to engage facelift obsolete "accounting". For the current stage of economic development requires not only information about the internal processes and external environment and companies that so far have not realized accountants.

Prof. V.M. Zhuk [7] points to the need for a fundamental change in the paradigm of modern accounting, the economy can't function properly on older models accounting of the past, because the environment has changed and the growing needs of society and business information resources.

The new paradigm of accounting in postindustrial society requires new name of our science. Given that accounting is one of the components of metrology as facts of economic activity among businesses require their surveillance recording on storage media measurement and conversion to information it is logical and legitimate accounting science called "informology," meaning the doctrine of information. This science includes facts about the state and changes in enterprise environment facilities and place in time and space.

Accounting as metrology system, was deeper theoretical grounding in fundamental scientific research, described in the monography by prof. H.I. Bashnyanyina [8] in which the classification of enterprises to scale and influence of various factors and their impact on the organization of metrological process for display of enterprises, creation of appropriate models measuring tools, forms and methods of measuring process of measuring the behavior of others. Composed intolerant situation in accounting science when there is interesting scientific work of economists, managers or other professionals relating directly or indirectly accounting theory and their accountants did not know them, because they are made by our colleagues from other sectors of the economy (economics, management, marketing, finance, computer science, etc., not to mention philosophy, sociology, science of science and other fields of knowledge). This situation indicates a lack of accountants in the slightest interest in the problems of inter-subject relations and seeking new ideas outside the narrow limits of their usual craft.

If the search for ideas on forming a new theory account, directly or indirectly related sciences such as the theory of the firm, management cybernetics, computer science, psychology, prognosticate, economic metrology, marketing, logistics and others, it is possible to create a modern intellectual The theory of accounting, which is waiting for society. Unfortunately, accountants are not interested in their science interdisciplinary connections that negatively affects the content of accounting science.

It is advisable to note that the author is working on issues of science content update accounting for more than 25 years and has published more than 20 books (some of which are given in the references of this article) [9; 10; 11] and concluded that currently there were all preconditions and opportunities for practical development content of the new science "informology" as a system with three components - operational (management), tactical (financial) and Strategic account for the needs of the three levels of management (lower, middle and upper).

"Accounting" in content and status can't be the science that includes in its orbit management and strategic account under any circumstances because its function is too limited to conduct standard log information and predetermined number of economic indicators from the past of the company.

This statement once again proves the failure of financial accounting to give necessary information to business needs. No one denies its usefulness for financial analysis and financial management, but research management requires not only financial information in the common information system is no more than 10%, also not relevant criterion for the time, but one that helps managers in their work. This information provides management and strategic accounting method using no double entries on a limited number of accounts and other sophisticated methods of data processing and, based on the methods of statistics, mathematics, game theory, expert assessments, scenario analysis and even intuition.

The combining of strategic management accounting subsystem with financial is not only logical, but also impossible. Since the proposed accounting system consists of three different subsystems, which do not fit into the old package called "accounting" must be created the new science with the new intellectual scientific name which can be associated with the generation of information for different levels of management within the company or association. That science can be economic "informology" in which there is a special place financial, management and strategic account. The purpose of each of these subsystems is to generate information on past, present and future events of economic life for different groups of users. An expert who knows how to get any custom information about any of the events business enterprise managers to request different hierarchical levels of management. The changing of the name of your science will make possible reorientation of scientific research with the expansion of information and offset interest of scientists to study the internal and external environment of the enterprise to improve efficiency and sustainable business development. Instructive in this regard is changing the name of alchemy, which in principle was wrong to science until Lavoisier issued in 1789 the first textbook "Elementary Course in Chemistry" which gave impetus to the rapid development of science. Just as the name changing alchemy to chemistry affected the content of science and name change "accounting" for "informology" in the future may change revolutionary issues in accounting science. The sooner this happens the better for science in accounting and economics.

Conclusions and prospects. So, from the arguments which are given above can be concluded that the scientific debate on accounting, which periodically appear at conferences, it is fruitless because it does not contribute to the formation of a scientific theory based on science. It is time to direct the efforts of researchers for the development of the theory of economic accounting (economic informology) which can radically change the structure of accounting science and practice to obtain information resources which are drafted to facilitate effective economic management in Ukraine and to contribute to the formation of information society.

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АЛОГІЧНІСТЬ НАЗВИ ТА ЗМІСТУ СУЧАСНОЇ ОБЛІКОВОЇ НАУКИ

Анотація

Актуальність. Майже 100 років тому науку про господарський облік назвали «бухгалтерським» обліком, який неправомірно до цього часу акцентує увагу на процедурі записів у книгах, замість розкриття сутності та змісту інформаційних ресурсів для бізнесу. Назва науки не відповідає реаліям бізнесу і гальмує процес його інформатизації, що вимагає пошуку не тільки зміни назви, а й змісту обліку, як метрологічної економічної науки.

Методи. Дослідження ґрунтується на принципах наукознавства, історичної обумовленості розвитку економіки та обліку, соціальних зрушень у суспільстві, логічного позитивізму та діалектики змін у часі й просторі.

Результати. Аналіз навчальної та наукової літератури з облікової тематики дає достатню підставу стверджувати, що в теорії й практиці спостерігається перекокс в сторону традиційного підходу до отримання інформації, відомого ще з часів середньовіччя. Цей підхід обмежує можливості обліку отримувати дані для потреб операційного і стратегічного рівнів менеджменту, оскільки бухгалтери за інерцією мислення орієнтуються на записи в книгах стандартних повідомлень про давно минулі події господарського життя. Менеджерам необхідна актуальна інформація не тільки про минулі, а й сучасні та майбутні події, тому назву облікової науки потрібно пов'язати з сервісною функцією стосовно отримання інформації для різних рівнів менеджменту.

Перспективи. Пропонується дати нашій обліковій науці таке ім'я, що відображає її глибинну сутність – знання про збір фактів, їх обробку й отримання на цій основі інформації. Для цієї мети може служити слово «інформологія» – знання про інформаційні ресурси підприємства та їх використання з метою адаптації до змін економічного середовища.

Ключові слова: наука, облік, науковці, зміст старого обліку, недоліки обліку, перейменування «бухгалтерського» обліку, наука «інформологія, інформація, менеджмент, види обліку.

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