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Поведінковий контекст інновативного розвитку концепції бухгалтерського обліку в Україні

Однією з ознак сучасного етапу розвитку економіки є апроксимація поведінкової теорії управління. На етапі становлення поведінкової економіки в Україні, враховуючи вплив глобального інформаційного простору, підприємствам необхідно адаптувати діяльність до нової парадигми розвитку облікової теорії, що визначається інтеграцією релевантних чинників сучасності, – інформації, комунікацій, знань, та формуванням нових суспільно-економічних відносин. Трансформація економіки зумовлює підвищення вимог до якісних і кількісних параметрів облікової інформації, що використовується при формуванні та реалізації керівного впливу. Саме в умовах поведінкової економіки, особливої актуальності в діяльності суб'єктів господарювання набуває інновативний розвиток концепції бухгалтерського обліку. Метою статті є розробка пропозицій щодо сучасного розвитку концепції обліку відповідно до тенденцій трансформації економічного середовища під впливом нових інституційних механізмів. Здійснено аналіз впливу тренду поведінкової економіки та інституціональних механізмів на розвиток концепції бухгалтерського обліку в Україні. Визначено філософський контекст модернізації системи бухгалтерського обліку та формування облікової інформації. Обґрунтовано поліваріантність організації бухгалтерського обліку та складання звітності. Конкретизовано зміст інновації та визначено її акцент в розвитку національної системи бухгалтерського обліку. Визначено пріоритетність поведінкових аспектів в моделюванні системи бухгалтерського обліку. Дотримуючись логіки наукових сентенцій, які характеризуються активною домінантою правил неформальних інститутів, обґрунтовано посилення ролі інноваційних рішень як основи розвитку бухгалтерського обліку.

Ключові слова: бухгалтерський облік, концепція розвитку бухгалтерського обліку, інновація, інституціональне забезпечення, поведінкова економіка.

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Behavioral Context of the Innovative Development of Accounting Concept in Ukraine

Approximation of behavioral theory of management is one of the signs of the modern stage of economic development. At the stage of the formation of the behavioral economy in Ukraine, taking into account the impact of the global information space, enterprises need to adapt their activities to a new paradigm of accounting theory that determined by the integration of relevant factors of the present – information, communications, knowledge, and the

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formation of new socio-economic relations. The transformation of the economy leads to an increase in the requirements for the qualitative and quantitative parameters of the accounting information that used in the formation and implementation of the guiding influence. Therefore, in the context of behavioral economy, the innovative development of the concepts of accounting becomes more actual in the activity of business entities. The purpose of the study is develop of proposals for the modern development of the concept of accounting in accordance with the tendencies of transformation of the economic environment under the influence of new institutional mechanisms. The impact of the trends of behavioral economy and institutional mechanisms at development of accounting concept in Ukraine was estimated. Philosophical context modernization of accounting system and formation of accounting information was determined. Multivariate of organization accounting and reporting was substantiated. Concretized content of innovatization and defined its emphasis in development of national accounting system. Priority of behavior in modeling of accounting system was determined. Adhering to logic of scientific maxims, which are characterized by active dominant rules of informal institutes, the strengthening of the role of innovative decisions as a basis of accounting development was substantiated.

Keywords: *accounting, concept of accounting development, innovatization, institutional providing, behavioral economy.*

Research Urgency. Phenomenon of present stage of economic development is the turbulence and chaotic structuring that exacerbates question of modification information environment of enterprise in which have to mobilize potential of technological developments and intelligent solutions. The need to providing laminar economic development is a factor of activation rational and irrational human activities, which are created best conditions for improve the efficiency activities of enterprises and receiving them exclusive competitive advantages. Innovatization has become the norm for economic systems that provides for the development of new information management policy as factor of stimulating not only activity of enterprises and all economic environment. Trends of new economy have become objective factors of modification of accounting system, which is active dominant of providing users of relevant known and new correct information.

European vector development of Ukraine contributed to improve rating of countries by socio-economic, political and cultural indicators, but remains critical innovativeness index that brakes qualitative changes of economic systems and constrains ability to resist manifestation of instability in external environment that is a destructive force for sustainable development of enterprises. Accordingly, demand is formation of information environment for providing innovatization of development economic systems that based on permanence process of generating changes, which synchronized and adapted to manifestation transformational changes in technologies of information service in phases of its lifecycle. Ignoring priority innovatization and behavior in development of accounting system is brake subsequent process of deep transformation in the management.

Behavioral theory and innovatization of information systems allow changing traditional models of enterprises activity that minimizes risks and improves the performance of activity. Guided by new rules of accounting organization, enterprise receives key competencies, which ensure the strengthening of competitive positions and increasing the level business activity. Importance and objective significance question of innovatization and behavior as logical processes of development accounting system were determined choice of research topic.

Literature Review. The issue of modern development of the concept of accounting under the influence of innovation in the economy and technologies has not been left out of the attention of scientists, who are concerned with the need to further evolving the accounting methodology and reforming its basic provisions. Domestic and foreign scientists [1–11] thoroughly investigated historical stages of the formation of the concepts of accounting and the preconditions for their development and offered new approaches to transformation of the current accounting system in accordance with the requirements of time. However, less attention is paid to the behavioral context of the economy, which has an impact on information requests, and, consequently, on the accounting system, which is the source of relevant information for making decisions. Therefore is still topical the need for conceptual development of accounting on the basis of the behavioral theory.

The purpose of the study is develop of proposals for the modern development of the concept of accounting in accordance with the tendencies of transformation of the economic environment under the influence of new institutional mechanisms.

The main results and their justification. Laminar development of economy became unattainable in conditions of intensity of processes globalization and informatization that have led to strengthening turbulence of economy with hopping dynamics and chaotic structuring. Chaotic state is identified with disorganization, uncontrolled and unregulated that in context of economy means the presence of processes and phenomena, which have negative impact on entrepreneurial activity. Unpredictability is explained dependence from initial conditions that with minimal external changes can cause consequences which initially was impossible to predict. Innovations that are needed economy arising out of chaos that are described in the book by K. Leslie and N. Zeksembayevoyi [11], who provided practical recommendations for activation practical thinking and facilitating integration of sustainable development into DNA of enterprise, providing, thus, expanding of key competences who provided practical recommendations for activation practical thinking and facilitating integration of sustainable development into DNA of enterprise,

providing, thus, expanding of key competences. Active dominant of chaotic structuring of World Economy as a downside intensity of processes globalization and informatization is one of the causes turbulence of economic systems that manifested in instability condition of stability and instability caused by self-regulation systems. Turbulence is particularly complex trajectory of economy motion in flow of complex changes that means higher level instability of global economic system, when the probability of achievement points its bifurcation is extraordinarily high [5, p. 24]. Turbulence of economy is a consequence of evolution surrounding world with deepening institutional conflict (emergence discrepancies and contradictions between old and new rules and regulations) [6, p. 51]), generation and dissemination of new rules that promotes performance interaction of subjects economic and social systems. Overcoming institutional inertance in development economic systems carried out based on the evaluation the subjects of complex rules and norms of institutional mechanisms wherefore are formed and disseminated new knowledge that meet the realities of development the external environment. Knowledge that respective time context of development economy and society are contribute to risk minimization of formation, reproduction and dissemination sustainable but ineffective rules and regulations, which are determined tendencies of changes in economic mechanisms.

New characteristic of economy is behavioral context, according to which from a descriptive and measurable science economy turned into social and its laws – in temporary existing laws, because individuals are changing and with them and their economic behavior, on which depends the truthfulness of established laws that have influence in making decision [2]. Principle priority of managing mind envisages substantiation making decisions not only on the basis of professional knowledge, received information and evaluation of real results business processes adjusted for degree influence of external economic environment. Information for making decisions acquires a new status for business entities that have chosen innovation and introduction of new intellectual projects by raising the level of realization of creative initiative, expanding professional competencies, gaining new knowledge, motivating to offer uncompromising competitive decisions [10, p. 41].

Rationality of thinking is criterion management efficiency and making decision. Rationality is a many-sided concept that demands presence different properties of thinking, which allowing to overcome inefficient trends regarding the processing of information that dependent on the availability different knowledge bases, associated with probability and scientific thinking [7, p. 48].

Changes have affected organization of accounting process, system for collecting, processing and transmission information, wherefore used intellectual and technological solutions as tools of modification development of accounting system. For modern enterprise accounting methodology has to base on economic content of business processes, because legal contents determines legal interpretation of accounting

information paradox that provides for presence of certain assumptions in reflection of facts enterprise activity [9]. Accounting reporting is composed on the basis of accounting policies that is developed based on professional judgment therefore in reporting have to be presented professional and not only legal assessment of enterprise activity. Professional judgment of accountant that is based on knowledge, experience and qualifications largely determines accounting policy of enterprise and is one means of providing full, truthful and relevant accounting information [8, p. 82]. Based on professional judgment are accepted accounting decisions concerning change quality of reporting, thus contributing to formation and dissemination new knowledge about enterprise activity that pronounced through relevant information. Professional judgment is another scale of essence of accounting subject are revealing view at accounting as in creative process of accountants that providing multiversion decision making [3]. Professional judgment is used to quality (assumption) and quantitative (evaluation) aspects of formation accounting reporting that include regulation technical, normative and methodical, organizational and management questions. Accounting decisions are the subject of professional judgment that is result of development knowledge, experience, professional competence, sentential concerning organization of accounting and reporting.

Each turn development of accounting system has to accompany by process of evolution, differentiation, harmonization and metabolism. Evolutionary changes are focused at changing characteristics of system, which provide full compliance with aims and objectives of real financial and economic relations both inside system and in external market environment. Differentiation implies formation of information that relevant and requested its various users, for which is important to have necessary information both historical and prospective character. Development of national accounting system is aimed at providing unity, integrated functioning and centralization systems with appropriate level of consistency with external environment that in aggregate amounts to effective coordination and regulatory system of business information providing. Complications processes of enterprise activity have caused objective need of formalization information flow and construction system, in which are multiply different elements and properties of information interchange inside integrated system and behind its limits.

Besides requirements that became traditional, including organizational, communication, information, to accounting system are put forward intellectual, ethical, innovative requirements that in conjunction to develop business outlook. This reoriented accounting system in direction of development and minimized financial and material constraints, formed information and analytical providing management. Thus accounting theory is presented in new, intellectualized interpretation that into practice while not distributed through a number of formal restrictions, overcoming of which carried out in management system by modernizing of management policies.

Institutionalization of accounting became the basis for formation of innovative developed information-analytical providing of management by importing informal norms and rules that formulated as a result of development philosophical approach to accounting organization and accounting reporting.

In Ukraine institutional paradigm of accounting has been substantiated and developed V. Zhuk, who disclosed nature, content and mission of accounting as important social and economic institution [4]. Scientist developed scientific hypothesis about increasing role of accounting institute at present time, where important task is find ways, methods and means of overcoming economic crisis. This is formation and permanent reproduction of complex conditions, requirements, samples that regulated development of theory, organization and accounting methodology.

Accounting is regulated by rules of game that are individual for each enterprise, which are limited to formal rules – uniform for all business entities. Accounting apparatus concerning institutional approach is considered as separate organization in management enterprise structure that regulates all its economic processes through accounting principles and methods. Institutional approach allows giving to enhanced characteristic of relationship between business entity and interested persons, substantiating and forming optimally balanced model of satisfying bilateral needs. At enterprise do not change but adjusted rules of organization and regulation of accounting according to individual characteristics of business model, strategy development, professional competencies and formed team.

Accounting is flexible to changes, therefore formulated new concepts: social-oriented accounting, intellectual accounting, theory of multipurpose accounting, global accounting, concepts of the positional accounting, integrated reporting. Each of new concepts has its basis that expressed through technology, knowledge, information or information requests of different users for provide performance of accounting and analytical processes in system management decision making.

In management concept is necessary implement different levels of information and communication links as a whole by modifying accounting practice in information benefit of reporting for internal and external users. As a result of need to modernization theoretical basis of accounting for its practical development has been proposed multivariate accounting concept that is continuation idea adaptation of accounting information to modern demands of different users that is basis of development simultaneously accounting practice and theory according to concept of sustainable development.

Innovative development of accounting is not only formation of new conditions for reporting, not developed method of formation relevant information, not philosophy, not business position of enterprise concerning modernization of information environment, not aggregate of technological and intellectual solutions. This is new approach to management of economic information, basis of which is triune development of

information, technological, technical, professional providing of management, which characterized by implementation of new technologies and intelligent solutions, expansion of professional competence. Innovatization is process of forming a model of timely reaction to changes in environment by using fundamentally new technologies and dissemination of scientific and intellectual resources. Innovative development of accounting is accompanied not only implementation of new technological and intelligent solutions, but also formation of necessary conditions for innovations concerning methodological, technological, professional and information providing. Generation and dissemination of changes cannot be «spontaneously» and should take place in accordance with fundamental provisions that updated concerning external context.

In innovative developed models of accounting and information-analytical providing of management intelligence has new and priority position as factor of modification and transformations for improving the quality of information for decision-making. Innovative development envisages formation of conditions for innovations that provides generating changes by developing and dissemination of new knowledge, includes level of separate system, has systemic character, is implemented comprehensively taking into account changes of components external and internal environment as existing reality and objective reaction to changes into the system, based on objective and subjective foundations of innovative development. Innovative development based on actualization of values through different results, receiving of which provides by developing intellectual and technological solutions that make up individual model of business system.

This is more profound and complicated category than traditional group of values and traditions, which are adopted as structure of relationships between workers of enterprise – organizational-methodical and information-technical means and receptions for performing activities within the limits of purpose that is corrected through the assessment of financial, economic, information and cognitive reactions of internal environment to rules, which are generated and apply formal and informal institutes.

Information modeling of accounting allows to study patterns processes of formation data and development of processes their processing, transmission and storage, thus are contributing preparedness of accounting and analytical providing of management to innovations, caused by requirements of formal, informal, regulatory and professional institutes. Information model of accounting determined by tendencies of changes, which inherent for internal and external environment, disclosing content of relationship between enterprise and external environment that involves organization of interdependent communication system, development of which depends on intensity of formation intelligent solutions and technological innovations.

Modern business depends on relationships between economic, social, ecological systems that are customers of complex versatile information about results of

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enterprise activity and persons, who determine direction of its development. Thus, information relations are modified, putting forward new requirements for methods and means of processing, transmission and storage of information, mastery of which creates knowledge. As a result of dynamic changes in business conditions increased demands to development management system that anticipation of formation result as complex of principles (rules), tools, methods, means and ways to achieve effectiveness of enterprise activity according to individual models development that is basis of changes and modifications modern concepts. Is need model of accounting and analytical providing of management that provide to form data, which allow to anticipate events, results, consequences of management decisions order to maximize decrease of total risk and effective regulation business process adapting them to realities of transformations in environment with synchronization of dominant development of formal and informal institutes.

Behavior is defined and is regulated by norms, rules, values and limitations, therefore basis of accounting and analytical process is model that functions as stereotype of behavior individuals, which responsible for processing, transmission and storage of data that based on complex of intelligent solutions and technological innovations. Because for regulations and rules are inherent requirements of necessarily implementation, then at situation of choice it leads to a clash of interests and motivations micro- (enterprise) and macroenvironment (economic system) that requires regulation and choice, taking into account individual values, rules and regulations of enterprise. This affects on information and analytical process, organization of which has been carried

out with flexibility and adaptation to individual character of information relationships in internal and external environment. Information-analytical providing of management is subordinated to requirements of formal and informal institutes, therefore naturally is take account of behavioral aspects that allow to synchronizing changes at irreversible process of transition system to higher level, while avoiding conflicts between formal and informal institutes, internal and external environment. Behavior includes directions of self-expression system that is regulated and coordinated by models, rules and regulations and is aimed at active establishment and implementation of complex changes that provide development of new properties system and expansion core competencies of enterprise information environment.

Behavioral complex model of accounting is corrected according to reactions and actions of internal environment through essence and state of business systems at different times, taking into account logical value of business relations that have place in strategy, policy and objectives of activity and determine plurality of business tasks, description of which is need of accounting registration. In accounting system it is reasonable to deviate from reference modeling since it does not correspond to the reality of accounting practice. Formation of behavioral integrated model built on the basis of the structure and relations of the accounting system informational complex that guarantees the parallel performing functions information system, accounting and management system is suitable for accounting and analytical support of management in accordance with individualized characteristics of business (Fig. 1).

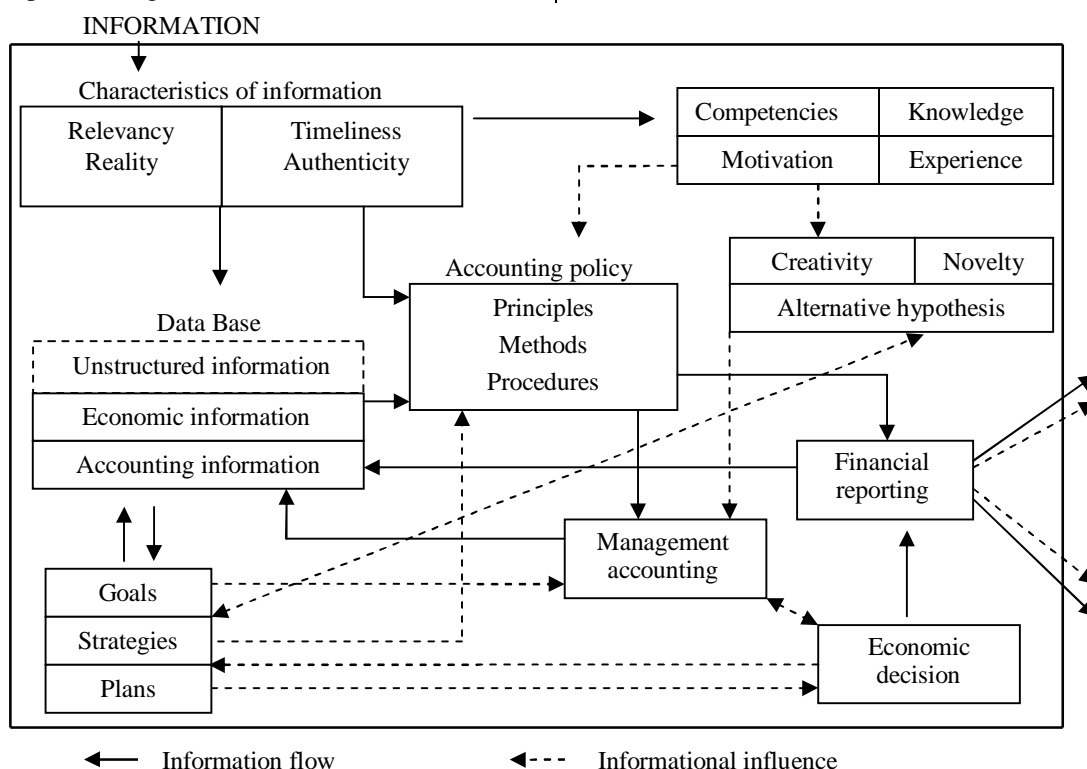


Figure 1. Behavioral integrated model of accounting system

Source: [1, p. 23].

Accounting model is corrected in accordance with the internal environment through the essence and business system state in different periods of time according to logical meaning of business relations included into strategy, policy, and business objectives. That defines many business tasks the description of which requires informational preparation through figures of accounting reporting. In behavioral integrated model features of accounting process are defined by the integration of essence and form of business processes determined and supported by the intellectual and structural capital as a result of which «processing line» of reporting preparation is developed.

In the behavioral integrated model of accounting system process of information initial registration, accounting data processing and preparation of reporting is organized not as a sequence of operations with formal description repeating at every cycle, but being managed in accordance with the state of information system that is updated through the standards of regulatory control and business development. Integrated behavioral model is built on complex informational relations in space of business development states, national public economic policy, and integration with related branches of learning that together provides formation of data groups able objectively to render business system state in three periods of time in accordance with the previous reaction of environment to the indicators of economic development.

Conclusions. Thus, innovativeness is dimension for organizing of enterprise information environment with prevalence of scientific and practical resources, intelligent solutions, knowledge that is quintessence of mental activity of individuals, forming developed professional competencies, reaching a balance in implementation of new technologies for update and improvement of processing, transmission and storage of data. Business needs information in its most qualitative expressing such as accounting and analytical providing of management, general tendencies development of which related with theoretical and methodological aspects of innovativeness.

General trend of modernization modern accounting theory became institutionalization that is important step of successful generation new accounting knowledge and forming expanded information-analytical providing of enterprise management. According to institutional mechanisms of accounting development its organization and reporting new value has acquired question of institutional approach to innovative development of accounting process and reporting for satisfaction of modern user requests.

Modern concepts of accounting are result of the development fundamental accounting concepts: strategic, social, ethical, fair value, creation concept, market-oriented reporting, institutional. Modernized accounting system (in primarily through theoretical justification) is focused on different directions of development – as a social institute, economic category, tool business and science. All these directions are parallel and indivisible,

because uniqueness of accounting lies in its multifunctionality. In management concept should be implemented different levels of information and communication links as integrated system, thus transforming accounting practices in information benefit of reporting for internal and external users. Multivariate accounting concept is continuation idea of adapting accounting information to modern different users requests that is basis of development theory and practices of accounting through adherence to concept of sustainable development. Deepening of accounting concept on the subject of forming universal information for providing multivariate decisions in accordance is accompanied actualization subject of accounting, interpretation of which lies in the plane of development institutional theory.

New property of accounting process and reporting is behavior that determines impact of rules of informal institutes on accounting system, thus, affecting on intensity of changes and determination of active dominant in transformation of accounting process. Accordingly behavior of accounting process is reflected in phase of life cycle information-analytical providing of management that is both aim and means of enterprise developing. Formation of new and relevant information is result of previously defined algorithm for primary registration, fixation, storage, filtration, synthetic and analytical processing of accounting and other economic data that developed on basis of complex information, normative and methodological, technological and professional providing, thus is expanding core competencies for the possibility individual trajectory of transform initial data to multivariate accounting reporting.

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