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## VIRTUALITY OF STRATEGIC MANAGEMENT ACCOUNTING

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In the context of the virtuality of the so-called strategic and management accounting, Hegel's aphorism «History repeats itself twice: first as a tragedy, then as a farce» is relevant for the last almost a hundred years. After all, the tragedy that occurred in the «fatal forties» was replaced by the farce of macaroni in the nineties, which have not been eradicated to this day. Then the «people of the accounting bottom» took over, as a result of which this led to the appearance of monster books, where the most fantastic ideas were mixed up under one cover, and accounting specialists were not paid attention to, their opinion was not taken into account, the best were expelled, trying to build accounting and reporting without them. Now, characters like Vanyukha the literate (V. Mayakovsky) have entered the arena of accounting theory, who could not understand foreign words - because there were no computers then. Who, on the contrary, precisely because of scientific progress in the communicative space of the twentieth century. – computerization, the Internet, – therefore, unprecedented opportunities for self-expression as scientists, are bypassed by neologisms formed «on the basis of direct linguistic translation into Ukrainian without attempting to find an adequate interpretation in accordance with the current formal regulatory framework» [1, p. 12].

Accordingly, the effects are different: the then Vanyukha-literates categorically declared: «We will not give our «apogees» to anyone, and we do not need other people's «apogees» (V. Mayakovsky); the current ones, speculating on the automatic introduction of moral satisfaction thanks to citation indexes, rushed to turn around the virtual names given in the title of the article in all directions. Of course, not by increasing the level of their publications in accounting theory, but in the usual way: «Zozulya Pivnya praises... For the fact that Pivny... knows how to indulge well: The hand, as they say, washes the hand» (L. Glibov).

So the outlined problem harms the development of accounting in Ukraine, so it is thought that the paraphrase of the stanza from the previously quoted poem: «I derive a similar moral: what is suitable for discussions in accounting is not suitable» is correct in relation to this problem. After all, in most cases we are not dealing with some with the latest ideas in accounting theory, but only with banal distortions of the meaning of foreign publications due to the aforementioned «direct linguistic translation into Ukrainian without an attempt to find an adequate interpretation» of their content.

In particular, this happened with the so-called «management» accounting, about which tons of paper have been written for more than a quarter of a century, but it, as V. Lastovetsky emphasized, «is not being implemented, since it is one of the far-fetched (probably a misperception during translation) types of accounting, like the former operational and statistical, which we so easily forgot. And we forgot because they did not exist. Operational reporting, which was called accounting, was brought to its death throes» [2, p. 15].

But despite the massive re-singing on one false note with promising passages, up to the exposition of «strategic management accounting methods» in a textbook, also compiled on the basis of a «direct linguistic translation» of the works of K. Drury, E. Atkinson, D. Khan, R. Hilton, K. Horngren, etc., they began to forget about it, although occasionally belated mentions of the former storm in a teacup still emerge. True, now with a confusion of labels like «management accounting (controlling)», «strategic management accounting», etc.

Or in general, in the hustle and bustle of the race for ever and ever more foreign-language names, instigated by the former zemstvo statistician O. Chayanov, who was perhaps the first to rename accounting under the pretext that accounting should be replaced by economic accounting (the term «accounting» itself is outdated, does not reflect the true

meaning of economic processes, bears the traces of the cursed, forever destroyed capitalist system and psychologically scares young people away from this profession, reject the adjective «management» and offer the abracadabra «strategic accounting (controlling)».

Now, characters like Vanyukha the Literate (V. Mayakovsky) have entered the arena of accounting theory, who could not understand foreign words – because there were no computers then. Who, on the contrary, precisely because of scientific progress in the communicative space of the twentieth century. – computerization, the Internet, – therefore, unprecedented opportunities for self-expression as scientists, do without neologisms formed «on the basis of direct linguistic translation into Ukrainian without an attempt to find an adequate interpretation in accordance with the current formal regulatory framework» [1, p. 12].

Fantasizing, supposedly: «The fact of the emergence of strategic accounting is natural, it reflects the realities of the post-war period, when in the 50s approaches to long-term planning were formulated» [3, p. 281]. And without giving a single example of an enterprise where such «facts» could be observed.

Such are the dubious statements of one of the «theoreticians» from Zhytomyr, who referred to the ZAO «Novo-Kramatorsk Machine-Building Plant», where there was supposedly a far-fetched «management» accounting. Although logically it would be necessary to cite the source closer. But instead, his followers in the same style rushed to introduce know-how, that is, «strategic accounting (controlling)». Apparently forgetting that accounting and long-term planning are not two sides of the same coin, and controlling is a special self-regulating system of methods and tools, which is aimed at functional support of enterprise management and includes information support, planning, coordination, control and internal consulting [5, p. 137].

However, unfortunately, most scientists prefer not to get involved in discussions with ignorants and pseudo-scientists, giving accounting theory to copywriters-compilers who turned out to be incapable of working in accounting, but acquired all the formal titles up to the undeservedly deserved one, without mastering the de facto level and the rank of associate professor.

As a result, the current level of publications indexed as scientific in accounting, in general, clearly does not correspond even to that when his theory was tabooed, and the scientists of that time created a scholastic trend in accounting, not a theory, since it was as difficult as it was dangerous to engage in, but a pseudo-theory, reducing it to three completely far-fetched

problems: subject, method, and classification of accounts. True, they still did not descend to indiscriminate plagiarism, and if this is not the euphemism in mind, instead of a smile, a sympathetic smile is more likely.

Especially since even with this taboo, discussions arose. Now anyone can publish whatever they want, but no one dares to discuss. In particular, the discussion started by M. Chumachenko on the essence of depreciation ended with the publication of two articles in the journal «Accounting and Audit», because the scientific community was unable to say anything significant about a problem that is certainly not scholastic, which is relevant even in the 21st century: the case described by the author of this article regarding the disappearance of depreciation resources worth over 9 billion UAH in 2015 in the transport sector is illustrative.

Instead, most of the Hirsch index record holders only copy the titles of publications of those authors who replicate «their» opuses through «the continuous distillation of abstract propositions of old dogmatism, which have already been distilled hundreds of times» [6, p. 127].

It is therefore not surprising that in the mandatory section «Analysis of recent research and publications in which the solution of the problem has been initiated» the list of names of both those who allegedly made «numerous proposals for a radical renewal» of accounting theory and «little-known compilers among scientists» [4, p. 5] resembles almost a machine-gun tape, not that there is no evidence of this «initiation», but often their «works» do not appear in the lists of sources used at all.

And even when they are indicated there, this does not mean that the text will contain an «analysis of research and publications»: do not consider it a passing curtsy about a «significant contribution» that is added to this list.

For example, one ordinary compiler, as he put it, «with foam at the mouth» recently tried to prove at all crossroads, or rather conferences and self-published publications, that everything compiled by him is an unprecedented contribution to the theory of accounting. And to enhance the impression of such, I apologize for the abuse of his style, truly unprecedented in the literal sense of «scientific achievements», because they could not exist, when a schoolboy (girl), a student of a secondary school, graduating from the same local peripheral spill university, becoming an adjunct there, as he convinced, are able to immediately reach the shining peaks of science, not knowing the basics of accounting methodology and not imagining the differences between the balance sheet and its reporting form.

This happened to a large extent due to ignoring the peculiarities of scientific activity and the directly established measure of its volume as the number of published articles in domestic or foreign journals. And the substantive achievements of scientific research, like the scientific process itself, turned out to be beyond the interests of scientists, who, adapting to the imposed system, became another victim of Goodhart's law. It is precisely because of the excessive attention of managers from science to quantitative indicators that another unpleasant phenomenon has also occurred – «craftsmen» with a high level of citations have appeared, as well as a multitude of frankly low-quality articles and a fairly large group of «garbage» journals, which has led to, in Rubinstein's words, a «demon publication market», with a wide range of offers to publish articles for a fee.

In which, instead of delving into the pressing problems of accounting theory and practice, the authors of these articles are content with a short period of furor. After all, such a shuffling from one senseless clone-ephemeral, inspired by names-twists that arose as a result of arbitrary translation from foreign languages: from German - controlling, English – management accounting, later – strategic accounting, to the next cannot be a contribution to accounting theory by definition.

And the aforementioned circle-theoretical rubbish will not exist for long either. Because, as has happened since ancient times, the current clones are destined for the same fate and their mainstream period is unlikely to be long-lasting, given the next modern era – digitalization, intentionally not translated, since this nonsense is immediately noticeable in relation to accounting – even sophisticated digitalists are probably unable to imagine it without digitalization.

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