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INFORMATION SUPPORT OF STRATEGIC MANAGEMENT IN THE CONDITIONS OF THE FORMATION OF SOCIETY 5.0.

ІНФОРМАЦІЙНЕ ЗАБЕЗПЕЧЕННЯ СТРАТЕГІЧНОГО УПРАВЛІННЯ В УМОВАХ ФОРМУВАННЯ СУСПІЛЬСТВА 5.0

The article is devoted to the study of the state of information support of strategic management in the conditions of the formation of Society 5.0. and the substantiation of directions of its development. It is noted that at the current stage of the development of society, there is an objective need to develop strategic management solutions that would take into account social, ecological, managerial, and economic components, and this involves the use of adequate information support. It has been proven that in the conditions of the formation of Society 5.0, the need to implement the Sustainable Development Goals and the emergence of new accounting objects, the existing information support of strategic management, which is based on an accounting and analytical system, does not satisfy modern user requests. The essence and target orientation of strategic accounting are considered. It was determined that the purpose of strategic accounting is to ensure the adaptability of business in the conditions of a changing external environment and increase competition. The practicality of including non-financial information on environmental and social activities in strategic reporting has been proven to ensure control over the implementation of strategic goals and to promote the implementation of the Sustainable Development Goals. It is substantiated that the strategic reporting of economic entities should be formed following business models and strategic goals. It has been proven that the business conditions of each economic entity are individual, accordingly, the format of strategic reporting should be developed specifically for specific economic entities.

Key words: *strategic accounting, enterprise strategy, financial reporting, strategic reporting, management, accounting and analytical system, planning, control.*

Стаття присвячена дослідженню стану інформаційного забезпечення стратегічного управління в умовах формування Суспільства 5.0. та обґрунтуванню напрямів його розвитку. Зазначено, що на сучасному етапі розвитку суспільства існує об'єктивна необхідність розробки стратегічних управлінських рішень, які б враховували соціальну, екологічну, управлінську та економічну складові, що передбачає використання адекватного інформаційного забезпечення. Доведено, що в умовах становлення Суспільства 5.0 (характерними рисами якого є інтеграція інформаційного та реального середовища, свідоме визнання необхідності та здатність зрівноважувати, як економічний розвиток, так і вирішення соціальних проблем), необхідності реалізації Цілей сталого розвитку, виникнення нових облікових об'єктів, існуюче інформаційне забезпечення стратегічного управління, в основі якого є обліково-аналітична система, не задовольняють сучасні запити користувачів. При розробці стратегії підприємства управлінський апарат дедалі менше орієнтується на дані бухгалтерської звітності. Сучасна інформаційна система бухгалтерського обліку не забезпечує управлінський апарат при розробці стратегічних рішень та контролі їх реалізації, достатньою адекватною інформацією. Акцентовано увагу на те, що ефективне функціонування бізнесу потребує якісного стратегічного управління, що у свою чергу, залежить від якості інформаційного забезпечення. Виклики, що висуває Суспільство 5.0. обумовлює необхідність розширення облікової інформаційної системи необліковою інформацією. Розглянуто сутність та цільова спрямованість стратегічного обліку. Визначено, що метою стратегічного обліку є забезпечення адаптивності бізнесу в умовах мінливого зовнішнього середовища та посилення конкуренції. Доведено доцільність включення до стратегічної звітності нефінансової інформації щодо екологічної та соціальної діяльності для забезпечення контролю реалізації стратегічних цілей та сприяння реалізації Цілей сталого розвитку. Обґрунтовано, що стратегічна звітність суб'єктів господарювання має формуватися відповідно до бізнес моделей та стратегічних цілей. Доведено, що умови ведення бізнесу кожним суб'єктом господарювання є індивідуальними, відповідно формат стратегічної звітності має розроблятися адресно для конкретних суб'єктів господарювання.

Ключові слова: стратегічний облік, стратегія підприємства, фінансова звітність, стратегічна звітність, управління, обліково-аналітична система, планування, контроль.

Formulation of the problem. Modern trends of the world economy, such as changes in consumer demand, globalization of markets, growth in quality requirements, shortening of life cycles of goods and technologies, and complication of competitive methods, have an objective nature and lead to a complication of the company's orientation in the external environment. The change in the target orientation of strategic management is due to the need to implement the Sustainable Development Goals in the context of the requirements of Society 5.0. This is due to the fact that if until recently the approach was generally accepted, according to which the target direction of strategic management was the growth of profitability and business value, now there is an objective need to "develop strategic management decisions that would take into account social, environmental, managerial and economic components" [1].

Successful implementation of strategic management decisions involves the use of adequate information support in accordance with the requirements of Society 5.0 and the implementation of the Sustainable Development Goals. Today, information support should contain, in addition to the economic component, information on the costs and consequences of environmental activities (climate change, greenhouse gas emissions, waste processing, land and water pollution, etc.) and the social component (social security, material assistance, social housing, etc.).

Traditionally, the basis of information support for strategic management was the accounting and analytical system. It was here that most of the information was formed, which served as the basis for making informed decisions. However, in the conditions of the formation of Society 5.0, the need to implement the Sustainable Development Goals, the emergence of new accounting objects, and the existing methodology, techniques, and practice of modern accounting do not satisfy the requests of users.

Analysis of recent research and publications. The works of such scientists as: Head S.F., Gutsailyuk Z.V., Yefimenko V.F., Zhuk V.M., Pushkar M.S., Sopko V.V., Kot-supatriy M., Drury I., and others. However, paying tribute to the achievements of these authors, the issue of information provision of strategic management in the conditions of

the formation of Society 5.0. need further research, in particular, regarding the definition of directions and global direction of the development of strategic accounting.

Formulation of the purpose of the article. The purpose of the article is to study the state of information provision of strategic management in the conditions of the formation of Society 5.0. and justification of its development directions.

Presentation of the main material. There is a negative tendency in domestic business to focus accounting only on satisfying fiscal requests (formation of tax reporting) and ensuring the formation and submission of financial reporting. At the same time, the control of the reliability of the reporting indicators and compliance of its formation with the requirements of the standards applies only to business entities that are of public interest. The problem of the quality of accounting information is exacerbated by the high level of the shadow economy. It is also problematic that environmental activities are not included in the objects of financial accounting (therefore, they are not reflected in the reporting) and objects of the ecological and social spheres are not distinguished.

At different stages, different accounting tasks arise sequentially and exist in parallel, which is connected with the trends of the evolution of accounting, the growth of its role, and the expansion of its target functions in accordance with the development of socio-economic relations.

When developing a company's strategy, the management apparatus focuses less and less on the data of accounting reports [2]. The modern accounting information system does not provide users with reliable information (its usefulness decreases when making management decisions, developing a strategy, etc.). Effective functioning of the enterprise requires adequate strategic management, which in turn requires information support, which is formed in the accounting system and an alternative source of complex and systematically organized economic information, which does not exist today.

The policy of the governments of most highly developed countries is based on neoliberalism, the development of which was influenced by the idea of creating a "social-market" economy, which makes it possible to combine market principles with principles of social equality. The basis of such an economy is competition, private property, and redistribution of national income to ensure social justice. However, according to these approaches, the system of private property remains the main condition of economic freedom and competition. As long as control over property is distributed among many, independent of each other, subjects, no one, including the state, will have absolute power over them. In the process of researching the modern paradigm of accounting development, Kireytssev H.G. noted that, "...the choice of an economic model for creating mechanisms of market transformation and management, taking into account the lack of theoretical developments of domestic scientists and an uncritical attitude towards the work of Western theorists, was limited to the so-called "Washington Consensus"... The provisions of the consensus are aimed at the globalization of the economy, which is based on the interests of capital owners...". Accordingly, according to Kireytssev H.G. [3], the reform of accounting in our country was aimed precisely at the implementation of information support for capital owners. This is the ideological basis of international accounting standards, which became the basis for the development of national accounting standards. The basis of building an effective accounting system is its adequacy to the reasonably chosen economic model for the development of the economy and society. Accordingly, there is a need to adapt the accounting model to the conditions of Society 5.0. Characteristic features of Society 5.0. there is the integration of the informational and real environment, the conscious recognition of the need, and the ability to balance both economic development and solving social problems [4].

The existing accounting information system corresponds to the capitalist socio-economic formation but in the conditions of the formation of Society 5.0. becomes insufficient. At one time, the emergence and spread of the methodology and methodology of double entry and accounting accounts made it possible to provide effective opportunities for its time to display economic processes and provide users with information, including for the purpose of strategic management. It was high quality and timely information provision that allowed management

personnel to make optimal management decisions, including strategic ones. Thus, the beginning of the Industrial Revolution (1780–1851), in addition to the development of the industrial and metallurgical industries, was due to the provision of management personnel with adequate information support, which was formed in the accounting system. Therefore, it was at this time that double-entry bookkeeping became widespread, the mass use of which made it possible to significantly improve the quality of information that was formed in the accounting information system. This made it possible for the management staff to make adequate management decisions, to carry out optimal strategic management. This determined the economic growth of both individual enterprises and the economy as a whole [5].

The appearance and development of the accounting information system took place under the influence of economic relations, which were constantly complicated. However, the development of economic relations, in turn, was conditioned by the development of the accounting system (increasing the quality of information support). Yes, there is a concept (Sombart's thesis): the evolution of accounting is not due to the development of social and industrial relations, but accounting is a factor in the formation of society.

Under the modern realities of the formation of Society 5.0. there is an objective need to expand the range of accounting tasks and develop the managerial orientation of accounting, including satisfying information requests of strategic management. Thus, economic indicators are reflected in financial reporting, but indicators of environmental and social activity are not reflected in this reporting. In addition, the information provided in the financial statements of the business entity is formed in the accounting system, and the development of the theory of which does not correspond to the pace and trends of the development of related scientific fields, which is an obstacle to meeting the challenges of Society 5.0.

The information generated in the accounting system is valuable as much as it can facilitate the achievement of the practical goals of users of accounting information. Therefore, as early as 1929, J.B. Canning noted the need to increase the usefulness of credentials for users [6]. At the legislative level, the change in the direction of accounting scientific research from asset valuation models to "decision-making usefulness" based on financial statements was prescribed in 1966 in the Regulations on the Basic Theory of Accounting (A Statement of Basic Accounting Theory, ASOBAT) [7].

The purpose of strategic accounting is to provide management of financial and non-financial information regarding the state of development of the economic entity, its potential, competitiveness, prospects for further development, competitive position, etc. In theory and practice, the development of strategic accounting is divided into the following directions: strategic accounting of resource potential and strategic accounting of the external and internal environment. Strategic accounting is aimed at the formation of strategic reporting that complements financial reporting, which is associated with the need to supplement financial reporting information with information on social and environmental components. It is strategic reporting that provides an opportunity to assess the competitive position in the market, as well as assess risks and prevent negative consequences. Strategic reporting should provide investors with information on business evaluation, determination of development prospects, business value dynamics, and growth prospects.

Strategic accounting is aimed at ensuring the adaptability of business in the conditions of a changing external environment and strengthening competition. The inclusion of non-financial information on environmental and social activities in strategic reporting makes it possible to control the implementation of strategic goals and contributes to ensuring the trends of sustainable development of economic entities.

Conclusions. Strategic reporting of economic entities should be formed under business models and strategic goals. The business conditions of each economic entity are individual; accordingly, the format of strategic reporting should be developed specifically for specific economic entities. However, it is expedient to determine typical business models and features of the external environment by regional and industry aspects and to develop models for the formation of strategic reporting. The directions of further research are the development

of various models of the format of strategic reporting for agricultural enterprises, taking into account the specifics of the industry, specialization, size, and regional characteristics.

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