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## **THE ROLE OF ACCOUNTING IN PROVIDING SUSTAINABLE DEVELOPMENT AND NATIONAL SAFETY OF UKRAINE**

**Abstract.** The relevance of research is explained by the need to change the methods and organization of accounting, despite all the modern changes in economic, social and political life. The spread of information technology, intensive globalization and integration, lack of resources and the implementation of their conservation programs that ensure the harmonious development of mankind are justified in order to influence business performance in both the private and public sectors. Obviously, the above trends should be taken into account in the accounting methodology that generates information on business performance. The article also analyzes the role of accounting for the purposes of sustainable development and ensuring the national security of Ukraine.

Since Ukraine is a member of the United Nations, our economic and political systems are gradually changing in line with the requirements of the resolution «Turning our world: an agenda for sustainable development until 2030». Of course, the domestic accounting system must also change. Therefore, we need to consider how accounting can affect the sustainable development of our state, in the context of national security, based on the recommendations of the International Federation of Accountants.

It is obvious that accounting and accountant — the person responsible for control in any organization, directly or indirectly affect the completion of sustainable development goals. The active introduction of integrated reporting led to the development of new accounting facilities - intellectual capital, social capital (social and reputational, social and communication), natural capital — which requires the development of methods for their evaluation and presentation in

accounting. New types of accounting (for example, environmental accounting, social accounting) require new methodological approaches. There are modern methods of organizing accounting, such as processes. More attention is paid to the quality of accounting and analytical information. All of the above requires an accountant for innovation, continuous development of knowledge, integration into the global accounting community.

**Keywords:** accounting, sustainable development, national security, integrated reporting.

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## **РОЛЬ БУХГАЛТЕРСЬКОГО ОБЛІКУ В ЗАБЕЗПЕЧЕННІ СТАЛОГО РОЗВИТКУ І НАЦІОНАЛЬНОЇ БЕЗПЕКИ УКРАЇНИ**

**Анотація.** Актуальність досліджень пояснюється необхідністю змінити методи і організацію обліку, незважаючи на всі сучасні перетворення в економічному, соціальному і в політичному житті. Розповсюдження інформаційних технологій, інтенсивна глобалізація та інтеграція, брак ресурсів і здійснення їхніх програм збереження, що забезпечують гармонійний розвиток людства, виправдані, щоб впливати на ефективність бізнесу як у приватному, так і в державному секторах. Очевидно, що вищезгадані тенденції повинні враховуватися в методології обліку, яка генерує інформацію про ефективність бізнесу. Проаналізовано роль обліку з метою сталого розвитку та забезпечення національної безпеки України.

Оскільки Україна є членом Організації Об'єднаних Націй, наша економічна та політична системи поступово змінюються на виконання резолюції «Перетворення нашого

світу: порядок денний у сфері сталого розвитку до 2030 року». Безумовно, вітчизняна облікова система також повинна змінитися. Розглянемо, яким чином бухгалтерський облік може вплинути на забезпечення сталого розвитку нашої держави в контексті національної безпеки, опираючись на рекомендації Міжнародної федерації бухгалтерів.

Очевидно, що бухгалтерський облік і бухгалтер — особа, відповідальна за контроль у будь-якій організації, прямо або побічно впливають на завершення цілей сталого розвитку. Активне впровадження інтегрованої звітності викликало розвиток нових об'єктів обліку — інтелектуальний капітал, соціальний капітал (соціальний і репутаційний, соціальний і комунікаційний), природний капітал, який вимагає розроблення методів їхньої оцінки та подання в бухгалтерському обліку. Нові типи бухгалтерського обліку (наприклад, екологічний облік, соціальний облік) вимагають нових методологічних підходів. Виникають сучасні методи організації бухгалтерського обліку, такі як процеси. Більше уваги приділяється якості бухгалтерської та аналітичної інформації. Все вищесказане вимагає від бухгалтера інноваційної роботи, постійного розвитку знань, інтеграції у світову спільноту бухгалтерського обліку.

**Ключові слова:** бухгалтерський облік, сталий розвиток, національна безпека, інтегрована звітність.

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## **РОЛЬ БУХГАЛТЕРСКОГО УЧЕТА В ОБЕСПЕЧЕНИИ УСТОЙЧИВОГО РАЗВИТИЯ И НАЦИОНАЛЬНОЙ БЕЗОПАСНОСТИ УКРАИНЫ**

**Аннотация.** Актуальность исследования обусловлена необходимостью изменений в методике и организации бухгалтерского учета, учитывая современные трансформации в

экономической, общественной и политической жизни. Обосновано, что активное распространение информационных технологий, усиление тенденций глобализации и интеграции, осознание ограниченности ресурсов и внедрение программ по их сохранению, обеспечение гармоничного развития человечества оказывает влияние на ведение хозяйственной деятельности как субъектами частного бизнеса, так и государственного сектора. Исследована роль бухгалтерского учета в достижении целей устойчивого развития и обеспечении национальной безопасности Украины.

Очевидно, что бухгалтерский учет и бухгалтер — лицо, ответственное за контроль в любой организации, прямо или косвенно влияют на завершение целей устойчивого развития. Активное внедрение интегрированной отчетности вызвало развитие новых объектов учета — интеллектуальный капитал, социальный капитал (социальный и репутационный, социальный и коммуникационный), природный капитал — который требует разработки методов их оценки и представления в бухгалтерском учете. Новые типы бухгалтерского учета (например, экологический учет, социальный учет) требуют новых методологических подходов. Возникают современные методы организации бухгалтерского учета, такие как процессы. Больше внимания уделяется качеству бухгалтерской и аналитической информации. Все вышесказанное требует от бухгалтера инновационной деятельности, постоянного развития знаний, интеграции в мировое сообщество бухгалтерского учета.

**Ключевые слова:** бухгалтерский учет, устойчивое развитие, национальная безопасность, интегрированная отчетность.

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**Introduction.** Modern transformations in economic, social as well as political life of people lead realizing the fact that «we are living in historically extraordinary time characterized by hyper communication, complex organization, unpredictability, critical systemic issues, and rapid unpredictable changes in all levels of human and Earth existence» [1, p. 209]. The spread of informational technologies, globalization and integration enforcement, the lack of resources and their conservation programs implementation, providing harmonious development of mankind, all these factors influence business activity of private entities as well as public ones. Thus, it is obvious, that the above mentioned tendencies must be considered in accounting methodology, the system which generates information about business performance.

**Analysis of research and problem statement.** There are many works of national and foreign scientists dedicated to the study of methodological and practical issues on providing business entities with accounting systems under social and economic transformation. Lokhanova N. O. has conducted a research on theoretical as well as practical aspects of Ukrainian accounting system development under integration and from the institutional concept. She has also considered the problem of developing integral system of accounting for national entities aiming at economic firmness provision. The works of Oliinyk Y. V. and Izmailov Y. O. describe present condition and directions for further development of accounting in Ukraine under international integration, possibility to adjust best international practices to national business in Ukraine, suggestions on representation of information about objects that influence investing and innovative development of the enterprise in accounting and analytical system of business entities, business reputation and goodwill. In order to objectively represent information of business performance, under implementation of sustainable development goals, the closest attention is paid to the quality of financial reporting. The works of Palakhtii T. F. define the perspectives of applying quality approach to develop theory and methodology of accounting. The scientific works of foreign researchers on the way globalization influences accounting in developing countries (T. Hopper, P.Lassou, T. Soobaroyen), on the roles of accounting along with researchers working in the field, on reaching sustainable development goals set by UNO (J. Bebbington, J. Unerman), on peculiarities of representing recent accounting objects in accounting systems, caused by integrated reporting implementation are worth reading (S. Russell, M. J. Milne, C. Dey).

**The results of the research.** In 2015 United Nations General Assembly adopted the resolution «Transforming our world: the 2030 Agenda for Sustainable Development» [2], which includes a plan of

actions and goals in sustainable development sector. The agenda is unique by its scale and meaning since it has been adopted by all countries and considers every nationality, taking into account different culture specific elements, opportunities and development levels, including national strategies and priorities. The goals being set are of complex nature and provide the balance of three elements for sustainable development — economic, social and environmental. There are 17 main goals of sustainable development, which are described in details. The major global target and the most essential condition for sustainable development is to end poverty in all its forms everywhere.

In 2018 Ukraine has adopted the Act «On national safety of Ukraine», which defines that national safety implies not only protection of sovereignty and territorial integrity but also protection of all vitally important private and public interests, safe living conditions and well-being of the population, which proves cause-and-effect relationship between goals of sustainable development and national safety of Ukraine.

Realizing the need for changes in accounting work as well as in accounting methodology, in 2016 the Association of International Certified Professional Accountants has prepared the report «The role of the accountant in implementing the sustainable development goals» [3], which correlates with the United National General Assembly resolution «Transforming our world: the 2030 Agenda for Sustainable Development», however, only 8 goals have been chosen out of the United Nations’ 17 Sustainable Development Goals. *Table* lists the United Nations’ Sustainable Development Goals as well as the goals accepted by the Association of International Certified Professional Accountants.

Table 1

Sustainable Development Goals

No.	The United Nations’ Sustainable Development Goals	The goals accepted by the Association of International Certified Professional Accountants
1	End poverty in all its forms everywhere	
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	
3	Ensure healthy lives and promote well-being for all at all ages	
4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Quality education
5	Achieve gender equality and empower all women and girls	Gender equality
6	Ensure availability and sustainable management of water and sanitation for all	
7	Ensure access to affordable, reliable, sustainable and modern energy for all	
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Decent work and economic growth
9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	Industrialization, innovation, infrastructure
10	Reduce inequality within and among countries	
11	Make cities and human settlements inclusive, safe, resilient and sustainable	
12	Ensure sustainable consumption and production patterns	Sustainable consumption and production
13	Take urgent action to combat climate change and its impacts	Climate change combat action
14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development	
15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Peace and justice, effective institutions
17	Strengthen the means of implementation and revitalize the global partnership for sustainable development	Partnership for sustainable development

The above mentioned sustainable development goals are funded on three interrelated principles, which should be followed when transforming accounting.

1. Universality: the goals have been developed to implement in all countries and consider the world as universal system. Every country, its governmental institutions, business and public representatives should contribute significantly to sustainable development of mankind and the Earth.

2. Integrity: when developing and implementing measures to achieve the goals of sustainable development a compromise should be made, synergetic effect of economic growth, social well-being and environmental protection should be maximized.

3. Inclusiveness, nothing should be left behind a consideration: to achieve sustainable development the goals cannot be formal, countries should thrive to achieve the indicators higher than average ones, maximize positive factors and reduce phenomena negatively influencing the sustainable development.

Ukraine being the member of UNO, gradually introduces changes into economic and political systems in accordance with resolution «Transforming our world: the 2030 Agenda for Sustainable Development». Without a doubt, national accounting system should change as well. Let's consider the ways accounting can influence implementation of sustainable development in our country, following the recommendations of the Association of International Certified Professional Accountants.

Education is believed to be a critical factor when eliminating poverty. Achieving goal 4 — quality education in accounting — is possible after enhancing cooperation between higher education institutions, business and public sector representatives. Furthermore, government support of higher education is vitally important: implementing the programs for financial awareness in community sector, giving the opportunity to obtain higher education in accounting for talented people who are unable to pay the fee, supporting women in science (post-graduates, PhDs).

The role of accounting professional associations is also important, the most famous in Ukraine is the Federation of professional accountants and auditors of Ukraine (the member of International Federation of Accountants), the branch of the Association of Chartered Certified Accountants (ACCA), the branch of Chartered Institute of Management Accountants (CIMA), Association of Auditors of Ukraine, Ukrainian Association of Chartered Accountants and Auditors, Council of Independent Accountants and Auditors etc. The efficiency of joining forces by professional associations within a country as well as of neighboring countries has been proven by the world experience (the most famous experience is the merger and consolidation of professional associations of Australia and New Zealand). Although national circumstances contradict international tendencies: there are half a million practicing accountants in Ukraine, 80% have no membership in any professional association, 20% are members of more than 20 unions which are basically clubs. Moreover, in the world practice accountant and auditor is believed to be the same profession, the work of one person is supported by the other and not opposed, as it is in our country [4].

Goal 9 — industrialization, innovation, infrastructure — is vitally important for sustainable development and closely connected to accounting. Highly qualified economic infrastructure supports economic activity, is a powerful tool for developing business and the source of investments. The Group of Twenty (G20) last business leaders' summit, which took place in Turkey in September 2015, introduced recommendations on the increase of private sector investments into developing of such infrastructure [5, p. 3—9]. The major recommendation for G20 is the improvement of investment system infrastructure in order to develop infrastructure as an asset. One stage to achieve it is to create favourable regulative environment. Integrated reporting is the source of information about resources and relationships that are used and influenced by business entity. It also gives detailed explanation how an enterprise interacts with external environment and funds to develop price during short term, average term and long term periods [9; 10]. Thus, the countries of G20 have been recommended to support the spread and implementation of integrated reporting [11; 12].

One of the aspects for critical attitude to the common model of financial reporting implies the fact that at present such elements of entity's activity as risk, strategy, and business model

firmness are not given enough attention [13; 14]. Integrated reporting model considers inclusion of all these nonfinancial elements which will eventually allow us to improve the quality of reporting, describe sufficient influence of environmental data, social capital as well as interaction with external surrounding (*environmental, social and governance, ESG*): using nature resources, human rights protection and business influence on social phenomena and climate change. The model of integrated reporting is considered as one possible method of getting the whole picture of entity's activity, that shows risks and possibilities, logically connects factors of ESG and financial performance.

The key elements of integrated reporting are:

1. organizational aspects and external surrounding (the entity's activity and conditions of its functioning);
2. management (description of managerial structure of the entity and the way it supports the ability to generate value in short term, average term and long term period);
3. business model (characteristics of system for transformation resources into production by means of economic activity targeted at strategic goals of the entity and generating value during short term, average term and long term periods);
4. risks and opportunities (description of specific opportunities and risks of entity's activity along with the description how the entity uses these opportunities and manages risks);
5. strategies and plans to allocate resources (strategic goals of the entity, the ways to reach them);
6. performance results (the level of strategic goals reached and the results reflected on the entity's capital — manufacturing, intellectual, human, social and reputational, natural)
7. future perspective (description of possible complications and uncertainties, that can occur when implementing the strategy, their potential influence on future activity);
8. the main principles of preparation and presentation (a short description of identifying important factors in the entity's activity; reporting limits and method of their identification; the structure and methods used in quantity and quality assessment of the important factors) [6, p. 18-35].

The Standard of the International Integrated Reporting Council doesn't define the framework for presenting an integrated report, since it depends on the type of business activity, its external working surrounding, the type of relationships with the owners etc. Although, integrated report should be specific and identified informational document.

**Conclusions.** It is obvious that accounting and an accountant — a person, responsible for its control in any entity — influence directly or indirectly on sustainable development goals completion. Active implementation of integrated reporting caused the development of the new accounting objects — intellectual capital, social capital (social and reputational, social and communicational), natural capital — which require the development of methods for their assessment and representation in accounting. New types of accounting (for instance, ecological accounting, social accounting) demand new methodological approaches. Modern methods of accounting organization occur, such as the processes. More attention is paid to quality of accounting and analytical information. All the above mentioned requires the accountant to be innovative when working, to develop the knowledge constantly, to integrate into the world accounting community.

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