

СЕКЦІЯ 3.

ФІНАНСИ ТА БАНКІВСЬКА СПРАВА; ОПОДАТКУВАННЯ, ОБЛІК І АУДИТ

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THE VALUE OF SCIENTIFIC RESEARCH IN ACCOUNTING

Research in the area of accounting is a scientific work in the field of methodology, organization, as well as methods of accounting and analytical support of economic activity of individual business entities.

It is on the basis of methodological needs due to certain factors, you can determine the current areas of research in accounting and reporting. Such factors include:

- globalization processes;
- the emergence of new economic phenomena and processes that require adequate methodological support for their accounting;
- the principle of cost-effectiveness of the accounting process, which determines the need to improve its methodological framework and streamline accounting work;
- differences in the methodology of such accounting subsystems as accounting and tax accounting;
- availability of various forms of statistical, financial, and tax reporting, which requires scientific development for their harmonization and improvement.

Accounting research is a very complex and multifaceted process that combines organizational, technical, economic, legal, and psychological aspects of the study of a particular subject or phenomenon using scientific methods. It aims to establish patterns of its origin, development and transformation of the object in the interests of rational use during the practical activities of people, «Thus, a goal to which accounting academics should strive is research motivated by practice and practice motivated by research» [8, p.14].

The main classification of all accounting research is their division into normative and positive. It is important to improve the planning mechanism, develop appropriate scientifically sound methods, methods of state planning, planning models, namely relevant areas of research, as solving these problems will significantly improve the efficiency of state planning of scientific research, thus ensuring the inclusion of the scientific system in development as a society, in general, and the national accounting system as a separate area of public activity.

Research in the area of accounting has played and continues to play a significant role in creating new knowledge. It is thanks to them that new views on the solution of problematic accounting and analytical issues arise, as well as opportunities to identify new problem spheres. Moreover, «some of the disembodied innovations produced by economic research are institutional innovations that provide new organizational structures to address social, economic, and environmental problems» [9, p.2].

Foreign scientists identify three main values of scientific research in the field of accounting:
– they are the basis for the development of regulations in the area of accounting, their improvement, and updating;

- they are used in practice, for example, officials use both practical and scientific-theoretical data when making management decisions;
- scientific opinions of researchers affect the state and development of educational and practical work in certain types of economic activity.

Scientific research in the field of accounting should be carried out in those areas that are relevant to the theory and practice of accounting and are relevant at a certain point in time. They are carried out in certain areas and topics, which are determined taking into account the constant changes that occur with the objects and subject of research under the influence of time and social development. It is possible to allocate such subjects of scientific researches, as:

- financial accounting, content and structure of financial statements, accounting for certain types of assets, liabilities and equity, as well as management decisions based on information from the financial accounting system;
- management accounting, consider the issues of decision-making by managers of different levels of the enterprise on the basis of information that is formed in the system of management accounting;
- information systems, improving the organization and methods of accounting with the help of automated systems;
- audit, topical issues of audit and auditing. These studies can be quite diverse, they include issues of external and internal audit, audit decisions, auditor independence, audit of financial statements, and audit risk;
- taxation, accounting and bookkeeping. The norms of the current legislation of Ukraine provide for the need to maintain separate accounting registers, tax reporting, which in practice in most cases is a separate function of accountants. This determines the relevance of research in this area in the field of accounting;
- analysis and control, some issues of organization and implementation of analysis and control in enterprises are considered.

Reviewing scientific work related to the problems of accounting, economic analysis, and control of material resources, it can be noted that the subject of scientific work is characterized by a clear industry orientation, which is a positive phenomenon because at a deeper practical level it allows approaching the organization and accounting on the topic of research in a particular field.

However, at the same time, it can be described as a negative phenomenon, as a scientific task that is essential for a particular scientific field will vary insignificantly depending on the choice of area of study.

In the scientific literature there are different approaches to determining the list and sequence of stages of research work. We can distinguish the following stages of a typical scientific study in the field of accounting:

- Formulation of leading ideas.
- Hypothesis formulation.
- Determining the direction of the study.
- Defining the research problem.
- Acquaintance with a condition of the problem chosen for research.
- Accumulation of scientific facts in the research process.
- Choice of the research topic.
- Formulation of research objects.
- Defining the subject of research.
- Formulation of the relevance of the study.
- Defining the purpose and objectives of the study.
- Development of a preliminary research plan.
- Search and collection of information.

- Analysis and interpretation of information, processing of scientific sources on the research problem.
- Choice of research methods.
- Grouping and systematization of collected information.
- Scientific processing of the collected information and formation of the preliminary variant of scientific work.
- Formulation of preliminary conclusions, their approbation, and clarification, making adjustments to the scientific work.
- Drawing up a final plan of scientific research.
- Registration of the final version of the scientific work.
- Introduction of research results into theory and practice, evaluation of their effectiveness.

The process of scientific research in the area of accounting consists of a set of the separate stages are interconnected and carried out in a certain sequence.

Conclusion. Thus, the main task of research in the field of accounting is primarily to identify and address the problems of theory, methodology, and organization of accounting, economic analysis, and control, in order to ensure the achievement of society's goals taking into account the interests of business entities and patterns of the historical development of the accounting profession.

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