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THE GENESIS OF ACCOUNTING AND ANALYTICAL SUPPORT FOR MANAGEMENT OF REVENUES AND EXPENDITURES OF ECONOMIC AGENTS IN THE RETAIL SEGMENT OF THE CONSUMER MARKET

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Functioning of economic entities in the retail segment of the consumer market is accompanied by the revenue and expenditure management system. Modern conditions of functioning in Russia, make new demands on the quality of data supply to the retail business, on the basis of which management decisions are made. Accounting and analytical support of income and expenditure is one of the most important areas that allow to generate data in accordance with the information needs of the management of an economic entity. The main idea of the scientific research is to analyze the historical impact of the economic and accounting thoughts on the formation of attitudes and the determination of the essential characteristics of accounting and analytical support of revenues and expenses of the economic entity of the retail segment of the consumer market of the new Russia. The methods proposed in this research are methods of analysis, synthesis, comparison, group and generalizations. It is considered the incremental development of accounting thought in respect of accounting and analytical support for the control mechanism of income and expenses of the economic entity of the retail segment of the consumer market. The stages of formation and development of accounting and analytical support as an economic category are identified. Given the author's interpretation of the main aspects of the perspective development of accounting and analytical support of revenues and expenses of the economic entity of the retail segment of the consumer market. Compared the theoretical foundations and approaches to defining the essential characteristics of accounting and analytical support for income and expenses. Author's concept of the content of accounting and analytical provision of income and expenditure in economic entities of the retail segment of the Russian consumer market are presented. It is analyzed the complex of problematic issues of methodological character, which had an effective impact on the establishment of modern accounting systems of economic entities of the retail segment of the consumer market. It is designed methodological approaches to the organization of the work of economic activity in the current conditions of management, which makes it possible to improve the effectiveness of management decisions.

Keywords: entities of the retail segment of the consumer market; accounting and analytical support; revenues; expenses and results of operations

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ГЕНЕЗИС УЧЕТНО-АНАЛИТИЧЕСКОГО ОБЕСПЕЧЕНИЯ УПРАВЛЕНИЯ ДОХОДАМИ И РАСХОДАМИ ЭКОНОМИЧЕСКИХ СУБЪЕКТОВ РОЗНИЧНОГО СЕГМЕНТА ПОТРЕБИТЕЛЬСКОГО РЫНКА

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Функционирование экономических субъектов розничного сегмента потребительского рынка сопровождается системой управления доходами и расходами. Современные условия функционирования экономических субъектов в России предъявля-

ют качественно новые требования к информационному обеспечению розничного торгового бизнеса, на основе которого принимаются управленческие решения. Учетно-аналитическое обеспечение доходов и расходов — это одно из важнейших направлений, позволяющих в настоящее время сформировать данные в соответствии с информационными потребностями управления экономическим субъектом. Цель исследования — проведение анализа исторического влияния экономико-учетной мысли на формирование взглядов и определения существенных характеристик учетно-аналитического обеспечения доходов и расходов в экономических субъектах розничного сегмента потребительского рынка новой России. Исследование проводилось с помощью методов анализа, синтеза, сравнения, группировки и обобщения. Рассмотрено поэтапное развитие учетной мысли в отношении учетно-аналитического обеспечения механизма управления доходами и расходами в экономических субъектах розничного сегмента потребительского рынка. Выделены этапы становления и развития учетно-аналитического обеспечения как экономической категории. Дана трактовка основных аспектов перспективного развития учетно-аналитического обеспечения доходов и расходов в экономических субъектах розничного сегмента потребительского рынка. Сопоставлены теоретические основы и подходы к определению существенных характеристик учетно-аналитического обеспечения доходов и расходов. Представлена концепция содержания учетно-аналитического обеспечения доходов и расходов в экономических субъектах розничного сегмента потребительского рынка России. Проанализирован комплекс проблемных вопросов методологического характера, что оказало воздействие на создание современных учетных систем экономических субъектов розничных сегментов потребительского рынка. Разработаны методологические подходы к организации экономической деятельности в современных условиях хозяйствования, позволяющие повысить эффективность принимаемых управленческих решений. Учетно-аналитическое обеспечение доходов и расходов экономических субъектов розничного сегмента потребительского рынка позволяет эффективно реализовать основные функции управления, но существует оправданная и обоснованная необходимость продолжать исследования в данном направлении.

Ключевые слова: экономический субъект розничного сегмента потребительского рынка; учетно-аналитическое обеспечение; доходы; расходы; результат деятельности

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Introduction. Economic subjects of a retail segment of the consumer market are the steadiest against risks of development of branches of the Russian economy today. Despite the challenges in Russian economy, they remain leaders in employment of the population, performing important economic and social functions, acting as a sales channel for manufacturers of consumer goods (economic subjects of food, nonfoods and agricultural producers). A large number of economic subjects of the retail segment of the consumer market and their enterprise initiative stimulate the development of internal production in rather difficult economic conditions of Russia. They provide growth of internal production and GDP of Russia, thus promoting expansion of channels of retail sale. The modern unstable and changing economic environment of Russia and uncertainty increase the importance of adopting effective administrative solutions of the economic subjects of retail segments of the consumer market

promoting dynamic development in using modern management tools including accounting and analysis systems [3, 17].

Accounting and analysis systems allow to gain competitive advantages by creating an effective control system. The main components of effective dynamic development are the income and expenses which need to be planned, controlled, competently reflected in accounting and reporting according to standards of the current legislation and IFRS. Comparison of the income and expenses determines the financial result of activity, as these two components need effective management. Despite the available western (international) and Russian practice of modern innovative methods and instruments of management increasing the efficiency, introducing accounting and analysis systems in the process of managerial decision-making of economic subjects of retail segments of the consumer market remains today an urgent and debatable issue for theorists, analysts and practitioners.

Genesis of accounting and analysis systems, development of theory and practice is a rather interesting direction of study in the field of economic knowledge at all levels. The need for research is primarily due to the social and economic importance of economic subjects of retail segments of the consumer market for the economy of any country. Despite different operating conditions, experience in management of significant components of activity of branch economic subjects is necessary for development of the general theory, methodology and practice of financial and economic management. We have carried out sufficient research into the present stages of formation and development of accounting and analysis systems as an economic category in Russia and world practice.

Research of stages of formation and development of economic thought on accounting and analysis in Russian and foreign practice. Successful and effective functioning of economic subjects of retail segments of the consumer market in modern unstable conditions depends on the efficiency of activity, strategic administrative decisions and innovative tools of financial management.

Genesis of conceptual and theoretical approaches of effective management of production and economic activities includes using accounting and analysis systems in achieving the set of current and strategic tasks. Since the 1990s, western theorists and practitioners carried out major studies in this field. Norton developed a system of the balanced indicators which is used by world and Russian leaders in practice of financial and economic activity.

Norton and Kaplan's book «The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment» considering the principles of organizing effective production and economic activity focused on development strategy based on the balanced scorecard system (BSC) was translated into Russian in 2001.

The BSC system was studied and introduced into practice in foreign companies by John Kelly (Crown Castle International), Janice Koch (AT&T Canada), Lauren Keller Johnson (Ingersoll-Rand), Julie A. Chesley (National Reconnaissance Office), Ann Field (Trammell Crow), James Creelman (BT Worldwide), Craig Naylor (DuPont Engineering Polymers), etc. [7–9].

The leaders of the companies that achieved fairly good results shared practical experience in implementing the BSC with David Norton and Robert Kaplan (the experience of the leading leaders of western companies is summarized in the Balanced Scorecard Report journal), this is a unique experience of companies in the public and private sectors of the economy that managed to achieve high performance results focused on strategic development.

Unique achievements of financial management became available to the Russian audience of top managers (practitioners) and researchers (theorists) when collection of examples of effective use of the BSC was published. The first edition was intended for top and middle managers of Russian enterprises introducing strategic management in the practice of financial control. The main financial component is profit, and its main components are income and expenses. Strategic objectives of foreign companies in the financial component are governed by the strategy of income growth through functions of management and price. New indicators and instruments of increasing efficiency were needed for introducing strategic management and making effective decisions. Such tools as management accounting, budgeting and controlling were used to take into account the components of increasing profitability in the financial component.

Administrators of economic subjects of retail segments of the consumer market in USSR used «Methodological recommendations for analysis and development of plans of gross revenue, distribution costs and profit in the trade of the system of the district consumer union» for financial and economic management as early as in 1982. Later, in 1988, basic provisions on the organization of cost accounting in consumer cooperation and the recommendations about conducting internal self-supporting cost accounting in trade and public catering were developed, recommendatory materials were published at the boundary of reorganization of planned economy (1998–2002): methodical recommendations about transition of the enterprises of consumer cooperation to internal self-financing; methodical recommendations about conducting management accounting in structural divisions of self-financed consumer societies; methodical recommendations about increasing the material interest of workers of consumer cooperation in the end results of activity.

For improvement of scientific thought, foreign experience was used and components were determined: strategic and operational planning, financial planning, analysis and controlling. It can be concluded from the above that due to the transition from command system of management to economy of the developed capitalism there was a need of formation of theoretical bases of accounting and analysis systems (AAS) and formation of the corresponding conceptual views.

At an initial stage, heated discussion of the need of application of AAS for domestic economic science was conducted and approaches of theoretical justification were considered. Comparing the chronology of views of scientific economists, four main stages of formation and development, methodology and practice of the studied category can be described for this for category.

1 stage: (early 1990s) formation of theoretical bases and categories such as management accounting, budgeting, analysis, controlling and formation of the corresponding conceptual views and approaches in foreign theoretical thought.

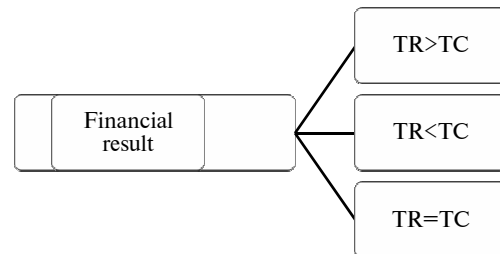
2 stage: (mid-1990s) development (practical experience of use by the foreign companies) and justification of the methodological principles of functioning of the main economic categories such as income, expenses and profit.

3 stage: (late 1990s and early 2000s) reconsideration of theoretical and methodical bases of effective system of financial management, development and justification of new properties, signs and conceptual views of development of registration systems taking into account the changing needs of users of economic and registration information for Russia.

4 stage: (since 2010) justification of the need of application of AAS, differentiation of the scope of AAS, development of a set of techniques of improvement of the theory and practice of AAS in relation to branch economic subjects (the enterprises and the organizations).

Next, we investigate the genesis of researchers' thought on economic category of AAS. Proceeding from the scope of our research and branch specifics, we can confidently claim that the object of AAS are the income and expenses of the economic subject of the retail segment of the consumer market. The income and expenses, according to Norton, are the main financial component, since the comparison of

the income with expenses defines the main indicator on the basis of which it is possible to judge the performance (see Figure).



Options of comparison of income and expenses

According to PBU 9/99 «The income of the organization», the income of the organization is the increase in economic benefits as a result of received assets (in cash or other property) and (or) repayments of obligations, leading to increase in the capital of this organization, except for deposits of participants (owners of property).¹

PBU 10/99 «Expenses of the organization» defines that expenses of the organization are the reduction of economic benefits as a result of disposal of assets (in cash, other property) and (or) emergence of obligations, leading to reduction of the capital of this organization, except for reduction of deposits made by the decision of participants (owners of property).¹

There is a need of AAS for income and expenses of economic subjects of the retail segment of the consumer market. Building the chronology of research of stages of formation and development of the AAS concept as an independent economic category, we can note that this aspect was first discussed in Russian scientific literature in 2001 (Tab. 1).

According to Berezina, accounting and analysis systems are a special system of tools and methods of conducting accounting allowing to form an information resource for management of activity of the commercial organization [4].

Babkov understands accounting and analysis systems as collection, accumulation and processing of registration information [2].

¹ The order of the Ministry of Finance of the Russian Federation of 06.05.1999 No. 32n (an edition of 06.04.2015) «About the adoption of the Accounting regulation «Income of the Organization» of PBU 9/99» (It is registered in the Ministry of Justice of the Russian Federation 31.05.1999 No. 1791).

Ismailova claims that accounting and analysis systems are systems allowing to collect necessary information on the results of the movement of financial streams, financial stability, solvency, the status of property and capital [7].

Kirichenko understands accounting and analysis systems as the data directed on

increasing the efficiency of functioning of the economic subject on the basis of optimization of accounting and analysis of the chosen key indicators of activity, such as expenses and prime cost, and elimination of information deficiency on this basis in adoption of effective administrative decisions [12].

Table 1

Genesis of Substantial Understanding of the Concept of AAS

Author, period	Author's treatment of the concept
V.V. Rodkina 2001	AAS can be defined as an interactive structure which includes the personnel, the equipment and procedures united by the information stream used by logical management for planning, regulation, control and analysis of functioning and development of the enterprise [16]
I.V. Alekseeva 2002	AAS is a set of registration information and analytical data obtained on its base promoting adoption of tactical and strategic decisions [1]
L.V. Popova, V.G. Maslov, I.A. Maslova 2003	AAS in the broadest sense is a system which is based on the accounting information including operational data and using statistical, technical, social and other types of information for economic analysis [14]
I.Z. Pizengolts 2003	AAS as an integrated system including both direct accounting and planning, control, the analysis of the enterprise's performance for adoption of administrative decisions on production improvement, decrease of expenses and improvement of financial results of the enterprise's performance ²
N.A. Tychina 2009	AAS is the unity of systems for accounting and analysis which are united by information streams for management of economic processes during the choice (or realization) of directions of sustainable development [17]
T.V. Shimokhanskaya 2011	AAS is understood as an information system consisting of interconnected subsystems: accounting; financial management; administrative (production) control; tax accounting; reporting; made for various users; analysis of financial and economic activity and financial analysis of reporting [21]
I.N. Kirilov 2012	AAS represents a system of data collection, providing a group of registration information needed by the management, drawing up accounting reports. Analytical accounting allows to detail data on an object in monetary and (or) natural value [13]
L.E. Basovsky 2013	AAS consists in implementation of registration and analytical procedures in real time, identification of deviations from the planned indicators and use of the received results for adoption of administrative decisions [4] ³
E.V. Savvateev 2014	AAS is a complex mechanism which unites processes of accounting and economic analysis for the purpose of creating information support allowing to form objective information according to interests of users and the direction of development of branch ⁴

Author's systematization of views of AAS.

S o u r c e : The order of the Ministry of Finance of the Russian Federation of 06.05.1999 No. 32n (an edition of 06.04.2015) «About the adoption of the Accounting regulation «Income of the Organization» of PBU 9/99» (It is registered in the Ministry of Justice of the Russian Federation 31.05.1999 No. 1791).

² M.Z. Pizengolets, Accounting in agriculture. Accounting management accounting. Accounting (financial) reports. 4 prod. T. 2. Ch.2. Ch.3, Moscow, Finance and statistics, 2003.

³ L.E. Basovsky, Modern strategic analysis, Moscow, Infra-M. 2013.

⁴ E.V. Savvateev, V.V. Rokotyanskaya, O.V. Moshchenko, T.A. Vlasenkova, Ekonomik, the organization, marketing bases in processing industry: Studies, a grant. Under a general edition of E.V. Savvateev, Moscow, Infra-M, 2014.

Rebezha defined accounting and analysis systems as a set of tools and methods of accounting and analysis allowing to form an information resource of budgeting for determining the relationships of cause and effect arising in process of management of expenses and maintenance of stable functioning of the economic system of corporate education and its objects in the future [15].

Detailed chronological research of the researchers' positions on the genesis of the AAS concept allowed to establish various points of view; taking them into account, we are inclined to claim there is currently no unanimity of views concerning AAS in modern Russian methodology and practice, except for unanimity in adoption of administrative decisions.

This assertion is because the AAS is considered from various aspects and branch features of economic subjects.

Let us give a more precise definition to the category discussed, considering researchers' positions on the concept of accounting and analysis systems and the lack of a consensus, taking into account branch specifics of economic subjects and at the level of general definitions, in particular: management of the economic subject; cost management; management of the income; management of profit; management of innovative development; management of the capital, etc. In our opinion, the basic treatment of the concept has to be based on the most widespread view taking into account the arising requirements of management, in our case it is the income and expenses.

Describing the main components of the AAS: the accounting software supported by different types of accounting; analytical software used to organize collection, registration, systematization, grouping and synthesis of information, taking into account practical experience and theoretical development, in our opinion, it is necessary to understand AAS of income and expenses as a complex mechanism unifying the processes of accounting and management control, economic analysis, planning, budgeting and control for the purpose of information support of management of income and expenses, which allows to form objective and comprehensive information on the performance of an economic subject of the retail segment of the consumer market, and to refine or develop the administrative decision directed at increasing the competitive advantages and efficiency of business.

Results of the study and development of authors' thought. Generalizing the results of the above study of genesis of economic thought on AAS, we draw a conclusion that the leading scientific economists and practitioners in the field of financial management state their points of view and visions on the essence and the maintenance of AAS, and also on the places and roles in financial management (management). Tracing the genesis of economic thought on the studied issue, we can notice the need for developing the methodology and conceptual foundations of formation of AAS depending on the object of financial management and the branch it belongs to. This is due to the lack of consensus in economic thought. This tendency of different views and opinions of AAS is explained by existence of various conditions of management, level of development of the issue, object of financial management and branch specifics. Therefore, we can confidently state that there is no uniform understanding of AAS as an economic category.

Increase of management efficiency of the economic subject of the retail segment of the consumer market is a complex problem of financial management and the corresponding AAS. In relation to economic subjects of the retail segment of the consumer market and object of financial management which the income and expenses are, we can allocate the BSCS components which are conceptual foundations of the AAS. In our opinion, for all economic subjects of the retail segment of the consumer market, the priority is the strategic direction of maximizing the income and minimizing the expenses, which is caused by interests of owners of the business. In the accounting model, the cost of the economic subject of the retail segment of the consumer market is defined by the model (formula 1) [8]:

$$SV = P/E \cdot EPS, \quad (1)$$

where SV is the share price for shareholders (owners of business);

P/E is the coefficient of the ratio of the price of a share and earning per share;

EPS is the earning per share.

The cost of the economic subject of retail trade can increase, at the expense of increase in profit or a positive increment of the ratio of the price and profit, which promotes growth of a

share price. Realization of the strategy focused on profitability assumes business development (expanded reproduction), this circumstance defines the need to estimate and control the risks of activity, namely: risks of consumers (solvency of consumers and satisfaction of demand for goods); market risks; risks of partnership; risks of strategic planning and budgeting; risks in the field of financial and administrative accounting of production and economic activity. In view of the lack of uniform conceptual and methodological foundations, let us describe the AAS of income and expenses taking into account the strategy of development focused on increasing the profitability as:

the integrated system (complex) of interconnected system indicators connected among themselves by information streams (about income and expenses) of their processing and analysis, reflected in accounting and reporting, system planning and budgeting, and controlling at each stage of implementation of strategic administrative decisions.

AAS should be based on qualitative information support and be guided by accounting (financial) reports which provide standard instructions of the Russian Federation and IFRS. For development and adoption of strategic administrative solutions, AAS of income and expenses should be used for forming and executing strategic initiatives of financial managers, by providing necessary information for assessment and analysis of indicators of profitability of business. For achieving the goals set and its intended purpose, the AAS of income and expenses has to perform the general registration functions, provide reporting information, analyze it and control the planned strategic parameters set by BSC of the economic subject of the retail segment of the consumer market.

For ensuring possible implementation of the AAS of income and expenses of economic subjects of retail segments of the consumer market concerning strategic administrative decisions developed for expanded reproduction, we offer using the experience of actuarial accounting, i.e., the accounting focused on the IFRS and expressing interests of owners or investors. Actuarial accounting is directed at forming an image of market appeal of the economic subject of retail trade. Allocation of accounts of operating

and financial activities, financial results is offered as actuarial accounts. Information is registered in actuarial accounts by means of double record and descriptive record (Tab. 2). The main object of accounting within AAS of income and expenses for strategic administrative decisions, in our opinion, is the reasonable plan (budget). For implementation of the concept of strategic management of the economic subject of the retail segment of the consumer market, income, expenses and financial result should be allocated, generalized and compared for each strategic administrative decision.

For this purpose, AAS should include the option of grouping and synthesis of income, expenses and results for each administrative decision and business process. It is necessary to carry out system monitoring of indicators, to reveal the deviations and factors affecting the change of certain BSC parameters. All registration information on BSC indicators is integrated with the information of strategic initiatives and interested parties, it allows to develop in detail the strategic administrative decision made proceeding from the maintenance of the generated cost.

The offered methodology of AAS of income and expenses is aimed at integrated formation and submission of registration information on the generated economic cost in the course of implementation of the administrative decision by the economic subject of the retail segment of the consumer market. Implementing the offered AAS methodology in practice should allow to increase the quality of the strategic administrative decisions made, which should in turn increase the efficiency of business processes and financial performance.

The obtained results: To summarize all of the above for generalizing the experience and developing the methodology of accounting and analysis systems of income and expenses of retail segments of the consumer market, we have discussed the following:

- 1) the genesis of accounting and analysis systems is primarily supported by the experience and practice of representatives of the western scientific community and business elite who estimated the main financial categories, such as budget, controlling, management accounting, income and expenses in strategic company management;

Table 2

System of balance accounts for accounting and analysis systems of income and expenses of economic subjects

Module	Category	Section	Subgroups of accounts	Accounts	Order of recording the information	Compliance of the reporting	Definition of result
Accounts of cumulative financial result	Operational activities	Operational profit (loss)	Operational income	Result of operational activities	Simple record based on cost drivers forecast reflecting the data for: expected and the post-forecast periods. Double record in the presence of a detailed business plan	Actuarial report on cumulative profit	Operational profit – Net financial consumption = Cumulative financial result
			Operational expenses	Result of operating activities			
	Financial activity	Net financial consumption (income)	Financial income	Result of financial activity			
			Financial expenses	Result of financial activity			
Accounts of free cash flow	Operational activities	Free cash flow from the standpoint of operational activities	-	Free cash flow	Simple record of the interrelation of accounts based on a formula for calculating the size of the free cash flow	Actuarial balance of economic cost of the organization	$OP = \Delta X_{\eta} \Phi A =$ = Result
	Financial activity	Free cash flow from the standpoint of financial activity	-	Free cash flow			$X_{\eta} \Phi P - \Delta X_{\eta} \Phi O +$ + D – $\Delta X K =$ = Result

The table is compiled by us.

2) despite the absence of the general concept of accounting and analysis systems, the developed and tested balanced system of indicators is not only a tactical or operational estimation system but also a means of strategic management which has also found practical application in Russian management of economic subjects;

3) formation and development of accounting and analysis systems is still at the stage of research and development of the general conceptual and methodical foundations in modern Russia.

Directions for further studies. Development of market relations in Russia, unstable financial and economic situation, an insufficient skill level of financial managers implies that adaptive AAS of economic subjects of the retail segment of the consumer market has to be organized and introduced. In this regard, it is particularly important to determine the main criteria of activity, define the functions and problems of AAS.

The main objective of AAS within the BSC (for income and expenses in our case) is

achieving the interrelation of the tools used during the development and adoption of strategic administrative decisions. AAS of income and expenses has a logical sequence of actions (Tab. 3).

The initial stage of formation of AAS of income and expenses within the implementation of the methodology we have offered is collection of information about the income and expenses in the system of financial and management accounting. The information is then recorded in financial and administrative accounts (in sub-accounts by type of income and expenses for each assortment group). The following stage of AAS is the systematized group of information on income and expenses. Each economic subject can analyze the income and expenses in the retrospective, operational and strategic directions. All of the above promotes the development and adoption of competent strategic administrative decisions which directly or indirectly affect the income and expenses of economic subjects of retail trade.

Table 3

Algorithm of formation of AAS of income and expenses by an economic subject of retail segment of Russian consumer market

Accounting unit	Analysis unit
Recognition and initial registration of the facts of emergence of income and expenses (according to Russian and international financial reporting standards)	Analysis of validity of primary registration information on income and expenses
Display of information in accounting, managerial and actuarial accounts	Analysis of registration information using various methods of comparison
Grouping and generalization of information in summary records (according to Russian and international financial reporting standards)	Synthesis of analytical information and formation of reports
Synthesis of registration information on income and expenses, formation of reports (according to Russian and international financial reporting standards)	Analysis of implementation of strategic administrative decisions. Definition of the BSC characterizing business processes

Accounting and analysis systems for income and expenses of economic subjects of the retail segment of the consumer market allow to effectively implement the main functions of management, but today there is a justified and reasonable need to continue studies in this direction:

- to develop the common conceptual position and methodology of practical realization at the branch level, that is to say, a complex of theoretical and methodological, organizational and technical provisions on improving accounting and analysis systems;
- to substantiate and to test in practice the main components and elements of the balanced

scorecard system for branch economic subjects of retail segments of the consumer market from the standpoint of accounting and analysis systems.

Implementing the methodology we have offered on AAS for income and expenses of retail segments of the consumer market should resolve the problematic issues of AAS regarding: purposeful selection and aggregation of accounting and managerial information that should increase the significance of the estimation of analytical components (income, expenses, financial results); delegation of powers to particular employees (financial managers), which should narrow access for users.

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