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SYSTEMATIZATION OF CRISES AND THEIR REFLECTION IN THE ACCOUNTING SYSTEM

Abstract. In the conditions of global economic crisis the development of recommendations and a search for possible ways out is an urgent problem for all economic entities. Analysis of economic literature allows us to assert that global economic crisis is intensifying and, thus, directly affects the economic situation in Ukraine. In light of economic, political, financial instability, an increase in the number of bankruptcies of domestic enterprises is characterized by increase of interest in the problems of investigating crises, the nature of their occurrence, prevention mechanisms and the search for innovative approaches to eliminate their consequences.

Therefore, in our opinion, it is important to systematize crisis as an object of anti-crisis management, and clarify the concept of anti-crisis management to establish the relationship between the type of crises and the tools for managing them.

The analysis of scientific approaches to the crisis, as an object of management, made it possible to improve the systematization of crisis phenomena and provide the definition of crisis management, which combines the methodology of preventive and reactive management, as well as to determine the role of accounting in the system of crisis management. Further research should be aimed at developing crisis management tools and methodological recommendations for their use.

Keywords: crisis, anti-crisis management, crisis phenomena, enterprise, management methods, tools, accounting, reporting

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СИСТЕМАТИЗАЦІЯ КРИЗ ДЛЯ ВІДОБРАЖЕННЯ ЇХ В ОБЛІКУ

Анотація. В умовах глобальної економічної кризи розробка рекомендацій та пошук можливих шляхів з її виходу є актуальною проблемою для всіх суб'єктів господарювання. Аналіз економічної літератури дає можливість стверджувати, що світова економічна криза посилюється і тим самим безпосередньо впливає на економічну ситуацію в Україні. На тлі економічної, політичної, фінансової нестабільності, зростання кількості банкрутств вітчизняних підприємств характерним є підвищення інтересу до проблем дослідження кризових явищ, природи їх виникнення, механізмів профілактики та пошук інноваційних підходів ліквідації їх наслідків.

Тому, на нашу думку, важливим є систематизація криз як об'єкта антикризового управління, визначення ролі обліку в подоланні криз та уточнення поняття антикризового управління для встановлення взаємозв'язку між видом кризи та інструментарієм управління ними.

Ключові слова: криза, антикризове управління, кризові явища, підприємство, методи управління, інструменти, облік, звітність.

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СИСТЕМАТИЗАЦИЯ КРИЗИСОВ ДЛЯ ОТРАЖЕНИЯ ИХ В УЧЕТЕ

Аннотация. В условиях глобального экономического кризиса разработка рекомендаций и поиск возможных путей с ее выхода является актуальной проблемой для всех субъектов хозяйствования. Анализ экономической литературы позволяет утверждать, что мировой экономический кризис усиливается и тем самым непосредственно влияет на экономическую ситуацию в Украине. На фоне экономической, политической, финансовой нестабильности, роста количества банкротств отечественных предприятий характерно повышение интереса к проблемам исследования кризисных явлений, природы их возникновения, механизмов профилактики и поиск инновационных подходов ликвидации их последствий.

Поэтому, по нашему мнению, важным является систематизация кризисов как объекта антикризисного управления, определение роли учета в преодолении кризисов и уточнение понятия антикризисного управления для установления взаимосвязи между видом кризиса и инструментарием управления ими.

Ключевые слова: кризис, антикризисное управление, кризисные явления, предприятие, методы управления, инструментарий, учет, отчетность;

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Introduction. The current stage of world economic development is characterized by instability, which is caused by various reasons. These are natural disasters, the globalization of activity, the instability of the political system and financial systems. The result of their actions are crises, the consequences of which directly or indirectly affect both individual countries and the world system in general. The analysis of literature makes it possible to affirm that the global economic crisis is intensifying and, thus, directly affects the situation in Ukraine. Against the backdrop of economic, political, financial changes, the growth of the number of unprofitable domestic enterprises is characterized by an increase of interest to the problems of the study of crises phenomena, the nature of their occurrence, the mechanisms of prevention and the search for innovative approaches to the elimination of their consequences. Accounting information forms the basis of anti-crisis management. Subjects of economic activity should form new approaches to anti-crisis management, which should anticipate crises and eliminate their consequences, which determines the relevance of research in this direction.

Research analysis and problem statement. Typical for the current conditions, the tendencies of strengthening the world's crises phenomena and their negative impact on the activities of business entities attract attention to the study of crises and anti-crisis management of the enterprise by both foreign and domestic scientists. The problem is studied from different sides. The works of A. P. Balashov, I. O. Blank, V. O. Vasylenko, A. P. Gradov, A. G. Gryaznova, S. S. Ilyin, E. M. Korotkova, L. O. Ligonenko, E. S. Minaeva, G. R. Romanyuk, L. S. Sitnik, O. O. Tereshchenko, A. D. Chernyavsky, Z. E. Shershnyova, A. M. Shanthreta and others are devoted to the study of the crisis as an object of management, to the development of theoretical foundations and methodological tools of anti-crisis management. The problems of diagnosing the financial crisis at the enterprise are cleared up in the writings of E. Altman, T. Taffler, I. Romana, W. Beaver, I. Georgita, J. Vishnyakova, E. Korotkov, G. Ivanova, O. Stoyanova and others.

In recognition of the importance of the previous scientific heritage, it should be noted that they have no unambiguous approach to the systematization of crises and the essence of anti-crisis management, which creates difficulties in choosing anti-crisis management tools depending on a certain type of crisis.

The purpose of the article is an attempt to systematize crises as an object of anti-crisis management, to clarify the concept of anti-crisis management to establish the relationship between the type of crisis and the tools for managing them.

Study results. The word "crisis" comes from the Greek "crisis", which means "fracture". In social processes it came from medicine, where it was described by Hippocrates as a decisive phase in the development of the disease. Crises are common in the development of society and arise as a consequence of violations of economic laws (the correspondence of industrial relations to the level and nature of the development of productive forces, the growth of labor productivity, time saving, demand growth, value, demand and supply, money circulation).

By examining the different views of scholars on the definition of the crisis and its role in the socio-economic development of economic entities, it should be noted that they are different and do not have a generally accepted system.

According to Vasilenko V.O., Weber M., Vagar E., Hayvoronskaya Yu.E., Keynes John M., Chernyavsky A.D., crisis is a turning stage in the functioning of any system on which it is subject to external or middle influence, requiring a qualitatively new response. The main feature of the crisis is the threat of the destruction of the system [1, p.6].

At the same time they affirm that when to broaden our view on it, it also needs a developing system as well as a stable state. Accordingly, the crisis should be regarded as a turning point in the development of the system, which gives space to a new round of economic change [2].

Some scholars believe that the crises are related to the processes of macroeconomic development. But experience shows that the greatest number of crisis phenomena is observed at the micro level. The smallest and medium-sized enterprises are most affected by the crisis, which leads both to the imbalance of activities and to its suspension.

When investigating the crisis, it should be noted that they are different in essence, the circumstances that caused them and their consequences. Different approaches to the classification of crises are presented in scientific papers. The generalization of existing approaches made it possible to group them together to clarify the essence (Table 1).

Table 1

Systematization of crises

Classification	Type of crises	Characteristics
1	2	3
On the scale of manifestation	General	cover the socio-economic system as a whole
	Local	cover only part of the socio-economic system
	Sectorial	cover one of the economic sectors (for example, the redevelopment of the country's defense complex)
	Structural	consequence of the violation of proportional development of social production law. It arises, on the one hand, in interindustrial disproportions and commodity imbalances – on the other (for example, energy, petrol, food, raw materials, etc.)
On the problems of the crisis	Macro crises	cover the macroeconomic crises. They cover large amount and scope of the problem
	Microcoses	cover only a particular problem or group of problems
On the structure of relations in Socio-economic system	Economic	reflect acute contradictions in the economy of a country or the economic state of an individual enterprise, firm
	Financial crises	reflect contradictions in the financial system or financial capabilities of the enterprise
	Social crises	arise in the intensification of conflicts or conflicts of interests of various social groups or entities: workers and employers, trade unions and entrepreneurs, etc
	Political crises	crisis in political structure of society, the crisis of power, the crisis of the realization of the interests of various social groups, classes in the management of society. Political crises, as a rule, affect all aspects in the development of society and become an economic crisis.

	Organizational	manifest itself as crises of division and integration of activity, division of functions, regulation of separate units activity, as a branch of administrative units, regions, branches or subsidiaries
On the structure of relations in Socio-economic system	Psychological	crisis of the psychological state of man: stress, feelings of uncertainty, panic, fear for their future
	Technological	it is a crisis of new technologies and ideas in the face of growing demands for new technologies. This may be a crisis of technological incompatibility of products or a crisis of new technological solutions rejection.
On the field of manifestation	Natural	crises caused by the natural conditions of life and human activity. The causes of such crises include earthquakes, hurricanes, fires, climate change, floods
	Social	state of accumulation of social tension and conflicts, the timely failure to which can lead to the interruption of the cycle of society development
	Ecological	occur when changing of natural conditions is caused by human activity. The state of ecological crisis means the presence of significant structural changes in the environment. Traditionally, there are ecological crises of natural and anthropogenic origin
Conformity of the nature of production relations with the nature of production forces	Natural (predictable)	Caused by objective reasons for the accumulation of crisis factors: the need to restructure production, change the structure of interests under the influence of scientific and technological progress
	Random (unexpected)	occur as a result of gross mistakes in the management of natural phenomena or economic dependence, which promotes the expansion and spread of local crises
	Artificially created	occur due to deliberate destruction of the country economy, a separate branch, enterprises in the interests of certain financial groups
On the power of influence on the socio-economic system and the duration	Deep	lead to the destruction of various structures of the socio-economic system, proceeding difficultly and unevenly
	Light	proceed more consistently and painlessly, they can be predicted, easier to manage
	Prolonged	they are painful and difficult, it is the result of misunderstanding of the nature and nature of the crisis, its causes and possible consequences.
	Short-term	ones arise and end quickly enough with little impact on the socio-economic system that can be quickly eliminated.
On a regular basis	Regular (cyclic)	repeat with defined regularity and covers all spheres of the economy and reaching deep scale and duration
	Irregular	arise for various reasons, do not give the beginning for a new cycle, but interrupts at a certain time the flow of the phase of recovery or revival. And are local by nature
On the degree of control	Controlled	they can be prevented and the effects monitored
	Uncontrolled	crises that can not be influenced by the weakening of its consequences
On the nature of manifestation	Potential	associated with insolvency of an enterprise or the existence of real threats of solvency loss.
	Explicit	flows are noticeable, they can be easily detected
	The latent (hidden)	proceed relatively imperceptibly and therefore the most dangerous

Provided systematization of crises does not claim to be comprehensive, may be supplemented by additional features to deepen understanding of the essence of crisis phenomena. However, it provides the opportunity to choose methods and tools for crisis management, depending on their type.

Crises are inevitable in the activities of any enterprise. According to Podolskaya V. "The crisis at the enterprise level is a form of violation of the parameters of viability of the enterprise, which manifests itself during a certain period, is characterized by regularity and cyclic occurrence at different stages of the company's life cycle, conditioned by the accumulation of contradictions within the economic system and in the course of its interaction with the external environment, has certain consequences for the possibilities of its functioning and development"[3, p. 336].

Crises have a dual nature that simultaneously destroys and creates, that is, frees up from the former strategy and forms the preconditions for further development. The global practice of crisis management involves the presence of two concepts of crisis perception, namely the attitude toward the crisis, aimed at preserving the basic parameters of the existing system and focused on the reconstruction or upgrading of the system. In the first case, the crisis is perceived as a threat and obstacle, which means the loss of sovereignty and essence.

The consequence of this is the perception of the crisis in a negative sense and requires the development of measures to restore the pre-crisis state of the system parameters. In the second case, the crisis is seen as an indication of the need for renewal, restructuring in the evolutionary process of development of the system, and, thus, brings exemption from certain irrationality or incorrectly set goals and rules. As a result, all the requirements to change the former situation that caused the crisis, are considered in a positive sense. At the same time, the basis for developing anti-crisis measures is not the fight against the crisis, but the change in the structure of the system in accordance with new requirements. As Confucius noted, changes should not be feared, they come at a time when necessary.

The main indicator of successful business activity is financial stability, profitability and the possibility of continuous activity. The achievement of positive results in the functioning of the company in a changing threatening environment and ensuring its successful exit from the crisis contributes to the use of anti-crisis management system.

The analysis of economic literature has made it possible to identify many definitions of anti-crisis management, which fundamentally do not contradict each other but differ significantly in the accents which are important both for conceptual and methodological constructions. Undoubted interest in terms of the possibility of further development of the theory of crisis management is a terminological analysis, carried out in the work G. M. Romanyuk [4].

Existing approaches are divided into three large groups. The supporters of the first approach under the crisis management department understand the identification of signs of a crisis situation, the elimination of the negative effects of the crisis, and ensuring a stable state of the enterprise. The authors of the second approach, the anti-crisis management, consider the need for preventive measures to prevent or minimize arising of a crisis. The third approach of anti-crisis management is to ensure the development of the enterprise and increase the efficiency of its resources in a crisis environment.

It can be interesting to study the interpretation of the anti-crisis management from O. O. Melnichenko, according to which "anti-crisis management – is a system of management, aimed primarily at the early detection of contradictions of the enterprise with the environment or in its internal environment, taking into account the individual business processes of the enterprise in order to prevent the crisis phenomena in the enterprise; If the probability of crisis situation arises – to reorganize the execution of individual business processes in accordance with current economic conditions; In the event of a crisis state – to develop a mechanism for resolving the crisis, envisaging the implementation of appropriate instruments and procedures and a profound rethinking of the principles of the enterprise "[5].

The counted approaches reflect certain actions on prevention, elimination of possible complications, threats and negative consequences of crisis phenomena, as well as restoration of stable functioning of business entities, but do not include tools for crisis management depending on the type of crisis situation.

In modern conditions of information support of society "accounting – it is not just an information registration, processing and systematization, but a specific system of communication between the participants of economic relations on the macro and macro levels" [6,7].

The use of accounting information by managers was thoroughly investigated by foreign scholars Chalmers A.F. [10], Solomons D. [11], Zeff S.A. [12], Blake J.A. [13], Holthausen R.W. [14], Feltham G. [15].

The ability to overcome the crisis successfully is an integral part of enterprise management, which can only be effective when constructing a clear information system, which must be provided with a clearly-functioning accounting system of the enterprise. In order to achieve its goal anti-crisis management and accounting system should be aimed at fulfilling predetermined goals. These goals should be the basis of each management function.

Taking into account the opinions of some scholars and practitioners, we have identified the following anti-crisis management objectives as outlined in Figure 1.

Therefore, it can be concluded that overcoming the crisis and successful development of an enterprise depends on a well-established system of crisis management that is based on accounting data, which ensures the rapid receipt and transfer of reliable information in order to make accurate management decisions.

Summarizing approaches to the definition of the essence of crisis management, it is proposed the proper interpretation of this concept, based on the assumption that the management of complex systems a priori is anti-crisis.

Anti-crisis management is a constantly ongoing process of monitoring the internal and external environment, diagnosing the state of the subject of entrepreneurial activity, developing management decisions regarding their sustainable development, based on reliable accounting and reporting data, and monitoring the implementation of the adopted decisions.

Such approach includes an anti-crisis management tool that allows taking preventive measures on the consequences of crisis situations (preventive management) and developing ways to overcome the crisis at its onset (reactive management). Accordingly, the crisis management involves both the management of the enterprise in order to avoid crisis situations and the withdrawal of the company from the crisis situation in which it appeared.

Depending on the type of crisis experienced by the company, the main tasks of the anti-crisis management within the proposed approach can be identified: the definition of the type of crisis and the reasons for its development; Development of measures to eliminate the causes of the crisis; termination of reduction and growth of the most important indicators of financial and economic activity of the enterprise; minimization of losses and the search for funds to continue financing the enterprise, establishing internal mechanisms for generating cash.

Conclusions. The analysis of scientific approaches to the crisis, as an object of management, made it possible to improve the systematization of crisis phenomena in order to reflect them in the accounting and provide the definition of anti-crisis management, which combines the methodology of preventive and reactive management. Further research should be aimed at developing anti-crisis management tools and methodological recommendations for its use.

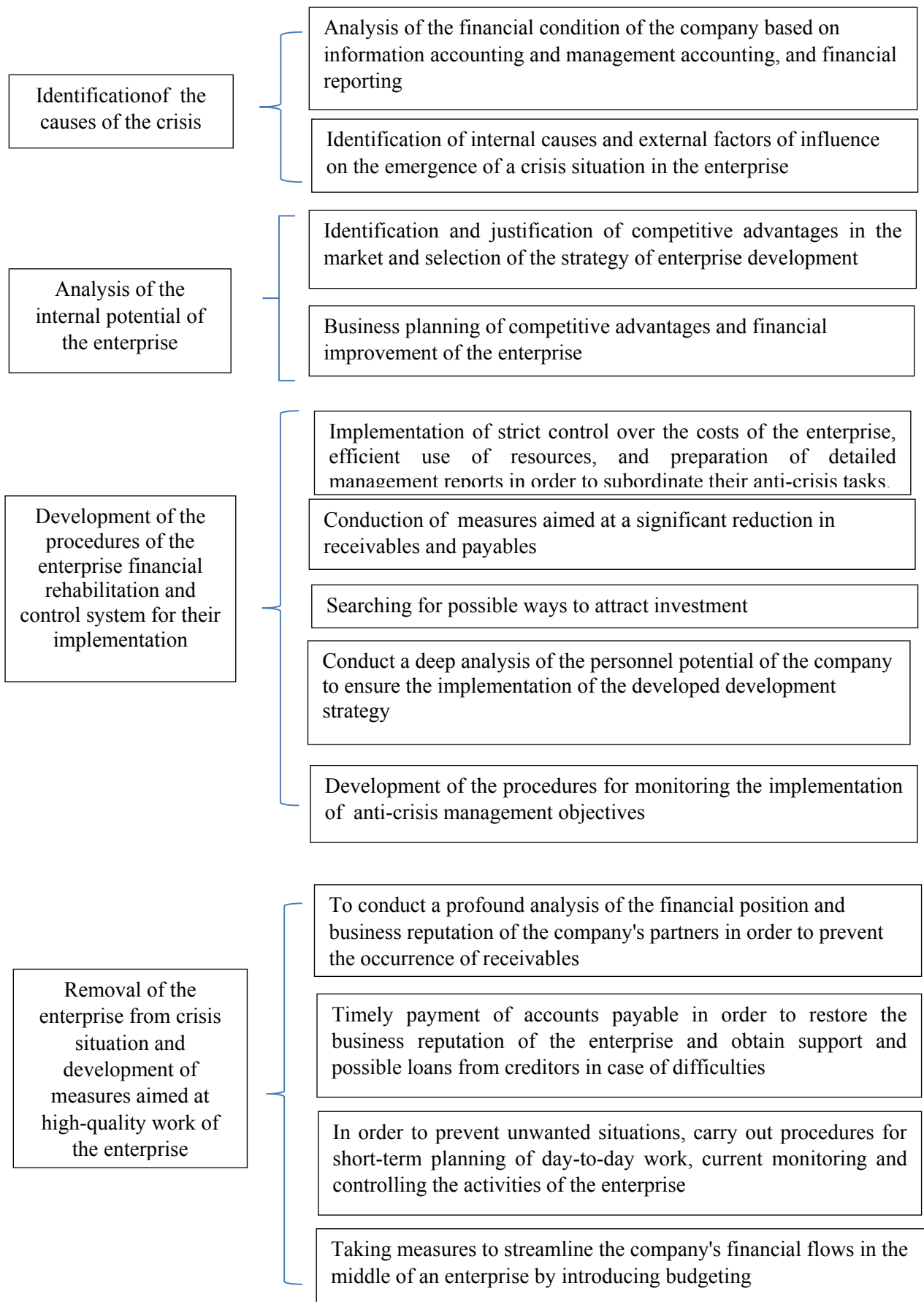


Fig.1. Targets of crisis management

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