

## Artículo de investigación

**IMPROVING THE METHODS AND APPROACHES OF ANALYSIS  
AND MANAGEMENT ACCOUNTING IN AGRICULTURE**

СЕЛЬСКОЕ ХОЗЯЙСТВО: СОВЕРШЕНСТВОВАНИЕ МЕТОДОВ И ПОДХОДОВ АНАЛИЗА  
И УПРАВЛЕНЧЕСКОГО УЧЕТА  
MEJORA DE LOS MÉTODOS Y ENFOQUES DE ANÁLISIS DE LA CONTABILIDAD DE  
GESTIÓN EN LA AGRICULTURA

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**Abstract**

In the present economic situation, effective management accounting of the activities of any agricultural enterprise implies regular monitoring using a whole range of traditional and innovative analytical and management tools.

In the conditions of the modern market, the need for research of the theory and practice of management accounting and its features in relation to a specific target audience is growing. Among the diversity of agricultural organizations, the most important is to identify priorities in improving the business in order to increase its efficiency and uniqueness.

In this paper, with the help of tools, various aspects of management accounting are analyzed, a new generalized direction of accounting is defined, a new concept of management accounting is given, the most effective and optimal management approaches are identified for effective decision making.

The proposed measures can be applied not only by agricultural organizations, but also by other economic entities. The proposed system of

**Аннотация**

В настоящее время в сложившейся экономической ситуации эффективный управленческий учет деятельности любого сельскохозяйственного предприятия подразумевает регулярный мониторинг, с помощью целого комплекса традиционных и инновационных аналитических и управленческих инструментов.

В условиях современного рынка все больше возрастает потребность в исследовании теории и практики управленческого учета и ее особенностей применительно к конкретной целевой аудитории. Среди создавшегося многообразия сельскохозяйственных организаций наиболее важным является определение приоритетов в совершенствовании собственного бизнеса с целью повышения его эффективности и уникальности.

В настоящей работе с помощью управленческих инструментов проанализированы различные аспекты управленческого учета, определено новое

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management accounting in agriculture can serve as a starting point for scientific research and improvement of management accounting.

**Keywords:** agriculture, business, factors, management accounting, methods, monitoring.

обобщенное направление управленческого учета, дано новое понятие управленческого учета, определены наиболее эффективные и оптимальные управленческие подходы для целей выработки эффективных решений. Предложенные мероприятия могут быть применены не только организациями сельского хозяйства, но и другими экономическими субъектами. Предложенная система управленческого учета в сельском хозяйстве может послужить отправной точкой для научных разработок и совершенствования управленческого учета.

**Ключевые слова:** управленческий учет, мониторинг, методы, факторы, бизнес, сельское хозяйство.

### Resumen.

En la situación económica actual, la contabilidad de gestión efectiva de las actividades de cualquier empresa agrícola implica un monitoreo regular utilizando toda una gama de herramientas analíticas y de gestión tradicionales e innovadoras.

En las condiciones del mercado moderno, la necesidad de investigar la teoría y la práctica de la contabilidad de gestión y sus características en relación con un público objetivo específico está creciendo. Entre la diversidad de organizaciones agrícolas, lo más importante es identificar las prioridades para mejorar el negocio con el fin de aumentar su eficiencia y singularidad.

En este documento, con la ayuda de herramientas, se analizan diversos aspectos de la contabilidad de gestión, se define una nueva dirección generalizada de contabilidad, se proporciona un nuevo concepto de contabilidad de gestión, se identifican los enfoques de gestión más eficaces y óptimos para una toma de decisiones efectiva.

Las medidas propuestas pueden ser aplicadas no solo por organizaciones agrícolas, sino también por otras entidades económicas. El sistema propuesto de contabilidad de gestión en la agricultura puede servir como punto de partida para la investigación científica y la mejora de la contabilidad de gestión.

**Palabras claves:** agricultura, negocios, factores, gestión contable, métodos, seguimiento

### Introduction

In the modern competitive fight in the market, only the agricultural business that continuously monitors the situation in the market, makes market forecasts and makes correct operational and management decisions based on these measures, can count on success in this fight without compromises.

The objective of the study is to develop a criterion to assess the level of sustainable development of agricultural enterprises; In the current situation of the country, it is necessary to make an objective evaluation of the activities of the agricultural organizations and find ways to improve the efficiency of the production and sale of agricultural products. The subject of research is the improvement of accounting in the development of management mechanisms.

It should be noted that leading scientists have not developed sufficient methods to assess the effectiveness of agricultural management in management accounting. It has not been possible to demonstrate a uniform methodology to evaluate the effectiveness of agricultural management in scientific publications on the subject of research. The above was the basis for the choice of research topic.

The work of management accounting implies an objective need to study markets, their main characteristics, state and development trends. In the current stage of economic relations between commercial entities, it can be said that the success of any agricultural business depends to a large extent on management accounting, which should indicate the advantages, novelty

and main characteristics of the business that distinguish it from your competitors

The proposed methods to study agricultural businesses in the framework of management accounting are intended to collect information, analyze and process data and, consequently, directly study all current trends, which will help the economic subject in the production and sale of their Farm products.

Theoretical bases. The problems of management accounting, management, analysis and efficiency of agricultural businesses are highlighted in the works of Russian scientists and economists (Alborov, Akmarov, Knyazev, 2018, Gogolev, Ostaev, 2018, Kontsevaya, Ostaev, Nekrasov, 2017, Kondratiev, Ostaev, Zverev, 2018, Markovina, Ostaev, Kontsevaya, 2016, Alborov, Kontsevaya, Klychova, Kuznetsov, 2017) but it is necessary to develop and complement some management and accounting methods.

Management accounting in the modern environment is an active tool for accounting and analysis, management and marketing. Likewise, management accounting is a form of research and transmission of information planned by the business owner, distributed through specially selected means and communication channels, aimed at a specific target audience to represent and promote the business (ideas, finished products, goods and services).

Finally, it was concluded that the concept of "management accounting" is multi-component and includes a wide range of components based

on which a complex of effective management decisions is developed.

Methodology. Since at the moment there is a lot of management accounting of indicators for assessing sustainable development, there is a need to form an integrated system of indicators of sustainable development of agricultural enterprises.

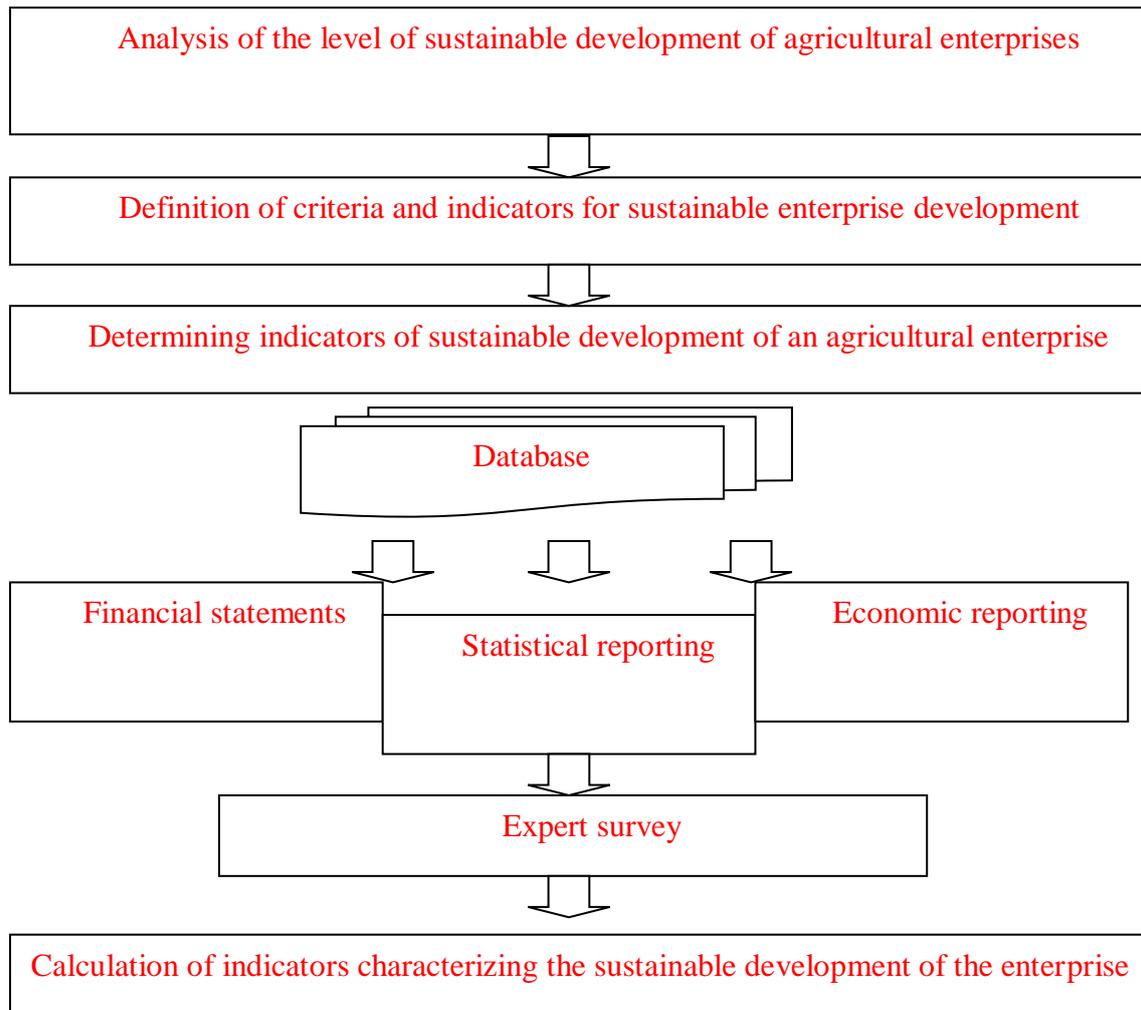
It is advisable in this management accounting system:

- 1) to use indicators that reflect the impact on the economic, social and environmental components of sustainable development;
- 2) to apply indicators for the calculation of which information is required, which is reflected in the accounting, statistical and economic reporting of enterprises;
- 3) to use indicators that take into account the specifics of the agricultural industry.

This will create a system of indicators with a sufficient width of coverage of all aspects of sustainable development of agricultural enterprises.

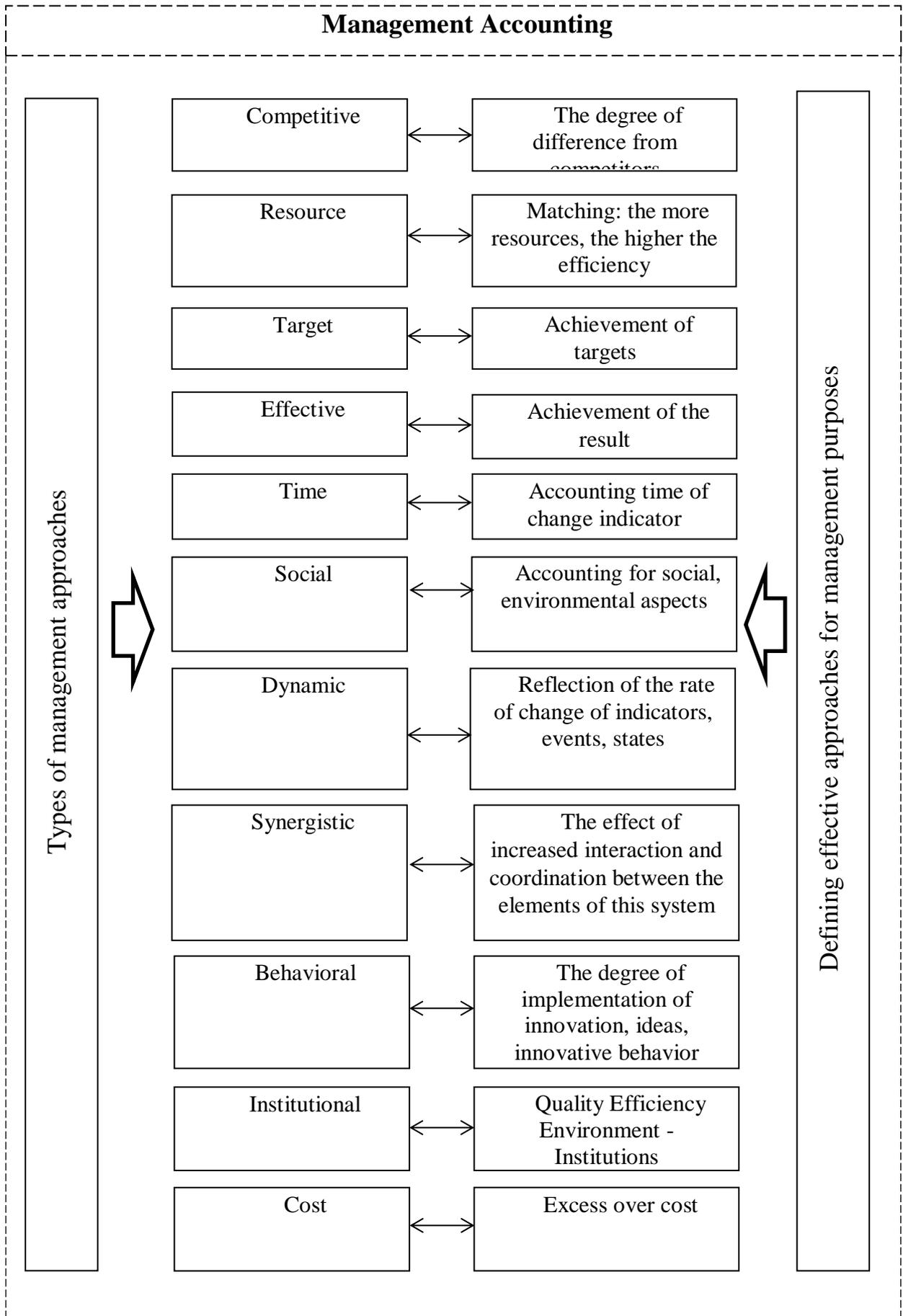
In order to select indicators, it is most expedient to apply an expert method in management accounting, that is, a method based on the opinion of agricultural industry experts.

The formation of a system of sustainable development indicators for management accounting is presented in Figure 1.



**Figure 1. Formation of the management indicators system for calculating the level of sustainable development of the company.**

The following methodological approaches inherent in management accounting should be applied (Figure 2) to improve management accounting in agriculture and to develop effective management decisions using innovative tools.



## Figure 2. Management Approaches for Developing Effective Solutions

All of the above management approaches reflect different aspects of making effective management decisions.

Management accounting is, first of all, an instrument of a whole business mechanism; therefore, it is necessary to clearly assess its need and influence on management decision making.

It can be concluded that management accounting is a system of interrelated management activities having a common strategy, budget, focused on the same problem (set of problems) and using different channels of studying and providing information to achieve a specific management goal.

Results. The success of management accounting, as an instrument of the entire business mechanism of an economic entity, is currently determined by three main factors: purposefulness; systematic character; well-

defined quality of providing information for decision-making. This can be achieved only with the help of a complete analysis and refinement of all stages of the development of management accounting strategies (Markovina et al., 2016; Alborov et al., 2017).

Monitoring and analyzing consumer specificity in the promotion of finished products and services is no less important in management accounting (Mukhina, Ostaev, Markovina, 2018; Ostaev, Gogaev, Dzodziewa, Gezikhonov, 2018; Ostaev et al., 2018).

When studying consumer characteristics and their behaviors in management accounting, preferences and needs of future and existing customers should be identified. In management accounting, we can distinguish a group of factors that influence the characteristic behavior of consumers (Figure 3).

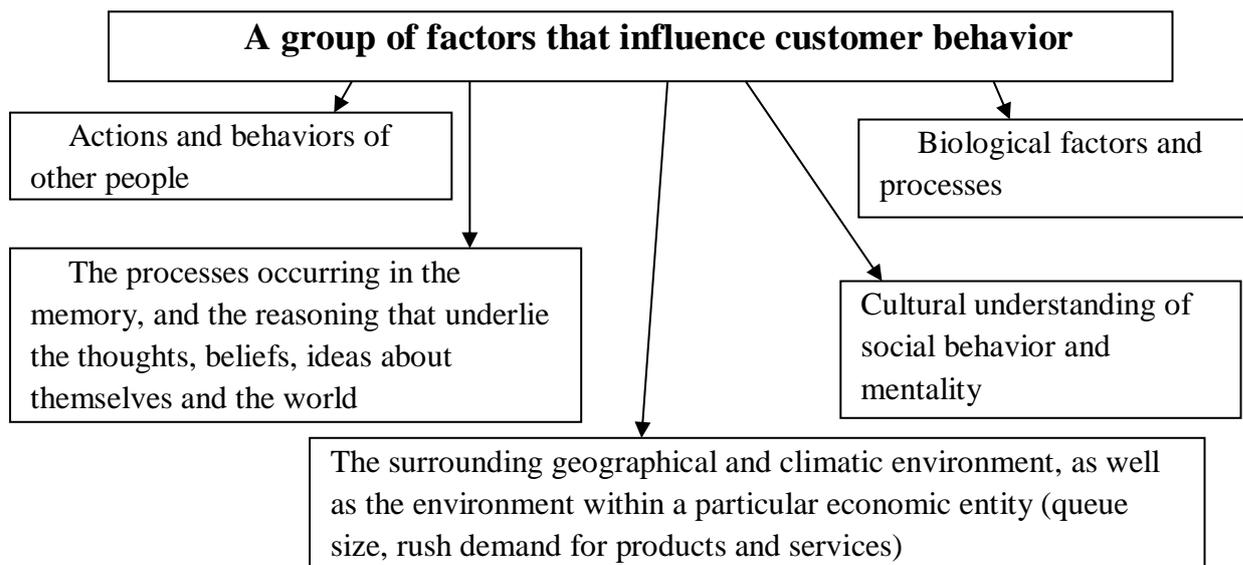


Figure 3. A group of factors affecting the characteristic behavior of future and existing customers

The economic efficiency of management accounting reflects its impact on the whole range of economic indicators, implies an assessment of the economic feasibility of investments made.

In management accounting, all clients in relation to a business entity can be divided into several categories (Table 1).

**Table 1. Categories of customers in relation to the business entity in management accounting**

No	Categories	Consumers
1	Eventual	Economic entities and individuals who do not use the services (products, goods) of this economic entity, but who could become its clients
2	Visitors	Economic entities and individuals who are familiar with the activities of the economic entity, but do not buy products
3	Consumers	Economic entities and individuals who have made a one-time contract for a product, service, product (one-time purchase of a product or service)
4	Subscribers	Economic entities and individuals who regularly purchase a service in a specific economic entity
5	Fans	Economic entities and individuals who not only acquire products and services, but also advertise, attracting new customers to the economic entity

**Discussion.**

To study and control the characteristics and needs of clients in management accounting, they must be divided into certain categories. In turn, the moments of formation of the necessary behavior at the stage of acquisition and after (needs, demand, motivation, incentive, etc.) can be determined using this gradation. In addition, differences between consumers should also be considered (Ostaev, 2018; Ostaev et al., 2019).

The gradation of the characteristic behavioral characteristics of customers, including differences in the objectives and nature of the purchase and sale of goods, accumulate goals, volumes, items of purchase and the nature of the sale.

The demand of the economic entity arises from the problems to be solved and the end use of the direct and indirect results of their activities; demand is usually covered by direct deliveries from the manufacturer of the goods.

All applied methods of analysis, monitoring and testing in management accounting should be aimed at identifying the characteristic features of consumers. At the same time, these methods should be differentiated into two groups: qualitative and quantitative.

Qualitative methods in management accounting are:

- a group of exemplary cases;
- a group of subjective cases;
- a group of approximate cases.

When applying qualitative methods, single cases are mainly considered. At the same time, qualitative methods in management accounting allow a specialist in management accounting to become familiar with the complex and diverse actions of clients.

The data collected using qualitative methods of management accounting are studied for greater knowledge of problems that cannot be directly measured or not monitored.

Qualitative methods inherent in management accounting in their nature are long-term with a more detailed study of problems. At the same time, these methods are flexible, and the information obtained on their basis is more complete and deep in content. The probability of obtaining new information and acquiring new knowledge about the client increases during the application of qualitative methods in management accounting.

When conducting research using qualitative methods in management accounting, the number of respondents is usually small; this group is

studied as a percentage of the population under study. Qualitative methods are the primary study for carefully structured and full-scale quantitative research. A feature of qualitative research in management accounting is a detailed survey of respondents in a free form in order to explain the causality of consumer behavior. Qualitative methods in management accounting are observation, work with experts, testing, etc (Ostaev, Khosiev, 2018; Rokotyanskaya et al., 2018).

In management accounting, quantitative research methods are used to analyze a large number of positions, since these methods have the most accurate and rigid parameters. The basis for the conclusion is the findings in management accounting made on the basis of quantitative research. From the point of view of reliability, these results of management accounting are more preferable, as they reflect the real phenomena associated with business processes. Quantitative research in management accounting is aimed at studying the numerical characteristics of the problem under study. In management accounting, these studies are most often carried out to study more accurate data, using statistical methods of analysis, as they are more reliable. In management accounting, quantitative methods also include monitoring, testing, polling, etc.

Every day, buyers of finished products, goods, services make decisions on the acquisition of a good in the conditions of the current abundance of the market with various benefits. In this case, buyers are guided by both price criteria and quality. There are the following criteria to determine the factors that influence the buyer in management accounting: economic culture, social status and position, and the specific economic situation (Ostaev, Khosiev, Kallagova, 2018; Khosiev et al., 2019).

### **Conclusion.**

Thus, monitoring and evaluation of consumer behavior, changes in their attitude to finished goods, goods and services, depending on the release of a new product, can be added to the management accounting, in addition to the existing methodology. This stage will be carried out during the whole process of the formation of the finished product (service, product) of the economic entity in parallel with the other stages.

At the stage of product development, it is desirable to always test them on a specially selected focus group or a group of selected clients of an economic entity. It is necessary to

determine the degree of their reaction, as well as determine the initial emotion and the associations caused by it. It is very important to define associations (color, sound, situational, etc.), because according to them an opinion is formed about a product or service at a subconscious level, and, accordingly, a general attitude to the brand.

At the stage of placement and monitoring, not only the breadth of the target audience, but also the degree of interest of the client caused by the finished product or service should be noted. At this stage, the effect and overall impression of the new product or service being created can be noticed. This, in turn, will reveal all the shortcomings and inaccuracies, and will provide further understanding on the development of the business and its improvement.

The process of monitoring consumer behavior in the final stage of evaluating business performance will determine the number of customers who ultimately purchased the products and services of an economic entity and their percentage ratio to the total number of target audiences. Identifying customer emotions in the aftermarket phase of a product or service is an important point. The fact that the client will receive satisfaction, both of primary needs and of secondary ones, related to social status and emotional background will be of great importance.

Thus, we can conclude that the mandatory process of the mechanism for developing and improving management accounting is constant monitoring and evaluation of consumer behavior at all stages of using the finished product or service.

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