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Х А Б А Р Ш Ы С Ы

ВЕСТНИК

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
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NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы "ҚР ҰҒА Хабаршысы" ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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COHERENCE OF ACCOUNTING SYSTEMS: TRANSCENDENCE OF CONTENT AND IMMUNITY OF PURPOSE

The relevance of the research topic. The article deals with the essence of the transcendental approach to determining the content of accounting systems, which the authors propose for praxological use not by philosophical interpretation (unknowable) but by linguistic understanding (what goes beyond) and subjective active perception (something no one used). It is proved that the definitive formogenesis of national wealth allows to determine the factors of legitimization of its use as a system-forming basis of existential-humanistic foundations of awareness of social relations and their quantitative reflection in accounting systems. Methodological approaches to the formation of national wealth by its system-forming elements have been improved through a combination of general theoretical and specifically historical approaches to understanding both the very essence of wealth and the broader sources and economic mechanisms of its accumulation and social distribution. It is substantiated that the methodological foundations of accounting and informational display of national wealth are structured by organizational provisions of accounting policy, which is detailed as an inter-level accounting and synthetic service of accentuated objectification of a research object.

Goal. To study the theoretical and methodological provisions for substantiating the coherence of accounting systems, taking into account the transcendence of their content and the immanence of purpose in the plane of instrumental support for service management. **Methods.** The methodological basis of the study is the philosophical and general scientific methods of cognition of the transcendence of their content and immanence of purpose in the plane of instrumental support of service management. **Results.** The scientific plane of the generalizations made has become a reliable support not only for the systematization of multi-vector calculus, but also for the improvement of methodological approaches to the formation of national wealth by its system-forming elements through the combination of general theoretical and concrete historical approaches to understanding as the most economical nature and the essence of the mechanism accumulation and social distribution. In particular, we propose to use a complex accounting methodology of epistemological dispersion of components of national wealth, which is based on the consideration of the sectoral specificity of different types of its potential, which is a dominant condition in the system of priorities of the respective stages of socio-economic growth. Conceptual approaches to the construction of accounting standard of social and environmental responsibility of business are systematized. The methodology for assessing national wealth, including its biological component in the context of nature-man dual communication, is presented. According to the results of accounting and information monitoring, the criterion apodicticity of the indicative verification of the growth of national wealth was factualized. In particular, multivariate indicator systems are dispersed in accordance with the level differentiation of the management itself.

Key words: accounting system, accounting and information process, information-syntactic service, management, national riches.

Introduction. Scientific and technological progress is accompanied by a negative impact on the environment. Anthropogenic activity changes the environment, which threatens human existence. Achieving a compromise between the economic, social and environmental needs of society is one of the factors in satisfying humanity's scarce natural resources, which together with other components form the nation's national wealth. Businesses evaluate the limits of their impact on natural resource potential through information that is based on micro-level accounting data and statistical information on the

national macro-level system of accounts. This necessitates an in-depth study of the theoretical and methodological foundations of the formation of such accounting systems that characterize the status, processes of accumulation, use and reproduction of national wealth at different levels of government.

The ambivalence of the economic categorical apparatus leads to a metonymic perception of information flows, which in turn intensifies obstructive processes in the coverage of the real state of national wealth. In this context, accounting systems at different levels of government solve their specific and relevant tasks, but in the process of their interaction new problems (each of them in relation to the other is an "external environment") are becoming more and more important. After reaching a certain quantitative and qualitative level, the next step of the accounting system arises, for which the tasks of the lower system become irrelevant. Therefore, demarcation processes in accounting systems make it impossible to obtain apodictic information, which leads to palliative evaluation in axiological multilevel studies. These problems lead to the coherence of accounting systems, their convergence, coordination and interaction in the accounting and information process, rethinking the place and role of accounting and statistics as components of the information-synthetic management service. The search for ways of harmonization of accounting systems in modern conditions should be aimed at studying the transcendence of their content and determining the immanence of purpose. The outlined trend leads to a rethinking of the place and role of accounting systems, in particular, in the plane of instrumental support for management support services.

Analysis of recent researches and publications. Problems of formation of national wealth, and its reflection in accounting systems, ways of studying patterns of use and, as a consequence, analysis and design optimization of structural relationships and proportions in social systems were changing simultaneously with the genesis of economic science itself. Therefore, the fundamental foundations of this issue are considered thematic achievements of such luminaries-classics as: F. Kene [1, p.19–36], D. Ricardo [7, p.45–73], J. M. Keynes [1, p.19–36], A. Smith [8, p.52–73], K. Marx [7, p.45–73], A. Marshall [1, p.19–36] and others.

As for the authors of contemporaries, it is worth noting the significant contribution to the complementarity of the additive factors of the evolution of the content of the studied concept of I. I. Agapova [1], O. D. Hudzinsky [9], V. K. Savchuk [5].

The accounting aspect of terminological scanning of the object of scientific search prevails in the works of S. V. Bartash [4], F. F. Butynets [3], T. G. Kaminsky [5], G. G. Kireytseva [9], N. M. Malyugi [2].

The primacy of social determinism and environmental moderation in views on national wealth is revealed in studies of problems of correlation of economy and ecology, implementation of accounting of its social function, questions of theory and methodology of the international system of corporate social reporting, and posteriori by the works of N. V. Gerasymchuk [3], Yu. Miskin [11], I. V. Okhrimenko [5], L. V. Chizhevskaya [3].

At the same time, on the periphery of the attention of the scientific community there is a controversy over the accounting and information methodology of the value reflection of the formation and use of structural elements of national wealth, which necessitates an in-depth study of static parameters in the means of its perception, as well as indicators of the dynamics in the mechanisms of practice. Not being the exclusive property of any one area of economic theory, at present, this concept is actively used in the theoretical and methodological apparatus of various branches of scientific knowledge. However, the perception of the sources and, most importantly, the results of the socio-economic progress of modern society is increasingly focused on global qualitative characteristics. Such an understanding of the philosophy of sustainable development management must inevitably be reflected in accounting systems research, in particular, the justification of their coherence, which relies on the transcendence of content and the immanence of purpose in knowing the essence and criteria of modern socio-economic progress, its prerequisites, general principles of human interaction and nature. This, in turn, determines the validity of the topic, the content of the declared purpose, the relevance of the tasks set and the structure of the content of the study.

The **purpose** of the article is to investigate the theoretical and methodological provisions for substantiating the coherence of accounting systems, taking into account the transcendence of their content and the immanence of assignment in the plane of instrumental support for management services.

Main results of the study. The practical realization of the purpose of the study involves the definitive legitimization of the semantic thesaurus used. Coherence (from the Latin "cohaerens" - which is in communication) means the coordinated course of time of the processes, which is manifested in their assembly. Coherence of accounting systems in accounting and information display of monographically defined object of scientific search, in particular, national wealth is manifested in the convergence and harmonization of the accounting system (microlevels) and the system of national accounts (macrolevels) as basic elements of management services for making quality management decisions [12].

The essence of the transcendental approach to determining the content of accounting systems, the authors propose to use praxeological not philosophically (what can not be known), and linguistic understanding (beyond the boundaries) and subject-object perception (that that nobody used).

It has been empirically confirmed that according to the transcendental approach, accounting systems overcome polemical barriers for greater versatility and publicly demonstrate their benefits as complex commutational units and phenomena, including factors of appropriate purpose in addition to information. Assignment identity is conditioned by a clear formalization of their role in managerial modality.

Taking into account the polyphony of scientists' views on the subject of research, the conceptual and terminological apparatus of the substantive content of the category "national wealth" summarizes the parametric inheritance of a continuously renewed process of reproduction of a social product and determines the prerequisites for the formation of accounting systems for their use in management [8, p. 43-96].

National wealth, as one of the basic macroeconomic categories, reflecting the interdependence of the dynamic and static-structural characteristics of social reproduction, allows us to analyze the necessary proportions between the value and value components of a social product, which only in synthesis ensure the continuity of its growth process. In support of this, we emphasize the unity of value (money) and value (environmental and social) approaches that help to evaluate the processes of formation and distribution of national wealth at the micro, meso and macro levels in the three-dimensional plane [7, p. 41-73].

The context of these positions of the authors is postulated by the considered definitive formogenesis of national wealth, which allows to determine the factors of legitimization of its use as a system-forming basis of existential-humanistic foundations of awareness of social relationships and their quantitative reflection in accounting systems.

We stand on the view that national wealth should be considered in accounting systems not as a category that reflects changes in economic assets, but as a quantity that characterizes the potential of the entire reproduction process. This makes it possible to explore the link between the two fundamental economic categories - capital and wealth. Capital, as part of an economic asset, carries not only the value created in the course of production, but also provides an opportunity to further increase the additional product, which is the basic factor for the growth of national wealth. Thus, its accumulation is manifested not so much in the accumulation of different forms of capital, but in the creation of preconditions for further social reproduction. This confirms the author's hypothesis that economic growth is determined by the dual nature of reproduction of national wealth - its tangible and intangible components: recovered material and natural capital and human resources.

The scientific plane of the generalizations made has become a reliable support not only for the systematization of multi-vector calculus, but also for the improvement of methodological approaches to the formation of national wealth by its system-forming elements through the combination of general theoretical and concrete historical approaches to understanding as the most economical nature and the essence of the mechanism accumulation and social distribution. In particular, we propose to use a complex accounting methodology of epistemological dispersion of components of national wealth, which is based on the consideration of the sectoral specificity of different types of its potential, which is a dominant condition in the system of priorities of the respective stages of socio-economic growth. Changes in the perception of national wealth as an ever-evolving economic category, constantly searching for the internal correspondence between the challenges of expansion and the complexity of information, could not but affect the design of accounting systems that characterize it.

An in-depth analysis of hierarchically agglomerative and non-hierarchical iterative clustering of national wealth based on accounting systems has identified that its main elements are non-financial and financial assets.

Non-financial assets include manufactured assets (fixed and current assets by types of assets, values) and non-produced intangible assets (contracts, leases, licenses), which together constitute property and non-produced tangible assets (land, subsoil, water, forests and others). reproducible and non-reproducible natural resources), which together constitute natural and human capital.

Based on the modern provisions of the theory of capitalization of enterprises, its main processes are defined as: the transformation of the capabilities of the business environment into enterprise resources, activation of resources, productive use of resources; conversion of value flows into capital flows.

Financial capital includes all financial assets of entities at different levels of government (monetary gold and special borrowing rights, cash and deposits, debt securities, insurance programs, pensions and standardized guarantees, derivatives and employee stock options, accounts receivable / payable). The intangible component can be characterized by spiritual and cultural values (accumulated production experience, educational potential of the nation, scientific and technological achievements, information resources, intellectual level, etc.).

Based on the modern provisions of the theory of capitalization of enterprises, its main processes are defined as: the transformation of the capabilities of the business environment into enterprise resources, activation of resources, productive use of resources; conversion of value flows into capital flows [13].

This classification approach makes it possible to generalize internal categorical structural relations to the degree of formal purity of schemes similar to mathematics and should be the basis for the development of accounting systems for the formation and use of national wealth at different levels of government. They help you figure out what display modes are in layered management; then - to generalize and organize these methods; further - to explain them, i.e. to give abstract schemes of their tendencies and regularities; finally, relying on these schemes to identify possible directions for the convergent development of accounting systems and to expand the possibilities of analytical tools for assessing the impact of factors on the final performance indicators of business entities [4, p. 49-63; 5, p. 37-46].

We are convinced that the methodological foundations of accounting for national wealth are structured by the organizational provisions of accounting policy, which is detailed as an inter-level accounting and synthetic service of accentuated objectification of the research object. Scientific knowledge of the content and form of accounting policy thus allows not only to structure the studied main components of national wealth and their elements according to the system of priorities of social socio-economic growth, but also provides an opportunity to assess the impact of economic entities on society and to analyze ways to implement paternalistic programs in the process of social investing.

Organizational and methodological aspects of accounting policy structuring underlie the conceptual approaches to the construction of the accounting standard proposed by the author (figure 1), which regulates the social responsibility of doing business, in the context of a systematic approach to the problem of adaptation of accounting in the general civilizational evolution of priorities in the modern economic community , through the definition and use of regulations, regulations and indicators of regulation of social responsibility awareness of doing business to personify responsibility for the formation and use of national wealth.

As a prerequisite for the development of this standard, a monographic study of the characteristics of socially responsible business by domestic entities was conducted, which diagnosed the degree of incorporation of the connotation of signs of interaction between society, economy and environment in accounting and information reflection of the use of national wealth. In particular, a trichotomous ordering of the polyphony of the scientific community's views on the lexematic vocabulary "society - economy - environment" in the investigated topics of interdisciplinary professional discussion, as well as their interaction in specialized reporting, was carried out.

By deepening the principles of reporting determinants in the processes of managing the formation and use of national wealth in terms of content transcendence and immanence of accounting systems multi-level hierarchy of management axiomatized that the capacity of reports is constantly increasing. However, as reporting progresses by separate, disparate standards, the important interdependence between strategic, managerial, operational, financial and non-financial components remains unclear. In order to meet the growing demand for a wide range of market, regulatory and civil society information, it is necessary to have holistic reporting that will ensure its future development [6, pp. 37-54; 10, 39-83]. We propose that such accounting units and the system of national accounts reflecting such state units are capable of

combining different types of reporting in a coherent, integrated whole, which determines the processes of its formation.

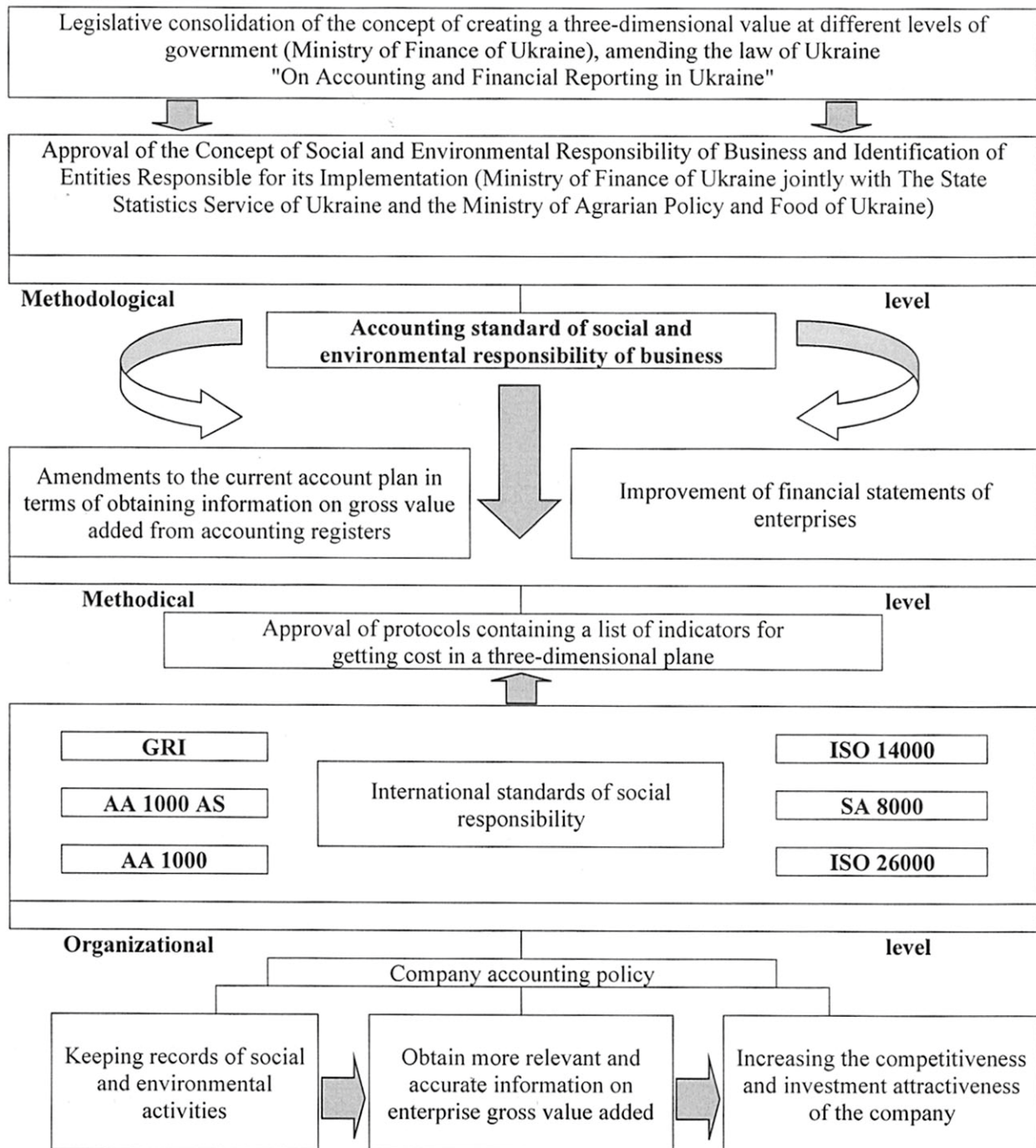


Figure 1 – Conceptual approaches to the construction of accounting standard of social and environmental responsibility of business

The evaluation block of cognition of the object of scientific search is initially characterized by the author's accounting and information monitoring of the state of national wealth through the application of a comprehensive approach to the study of the main system-forming biological component of it in the context of "nature-man" (figure 2), as well as the study of structure, mechanisms, proportions and stages of the process of its reproduction.

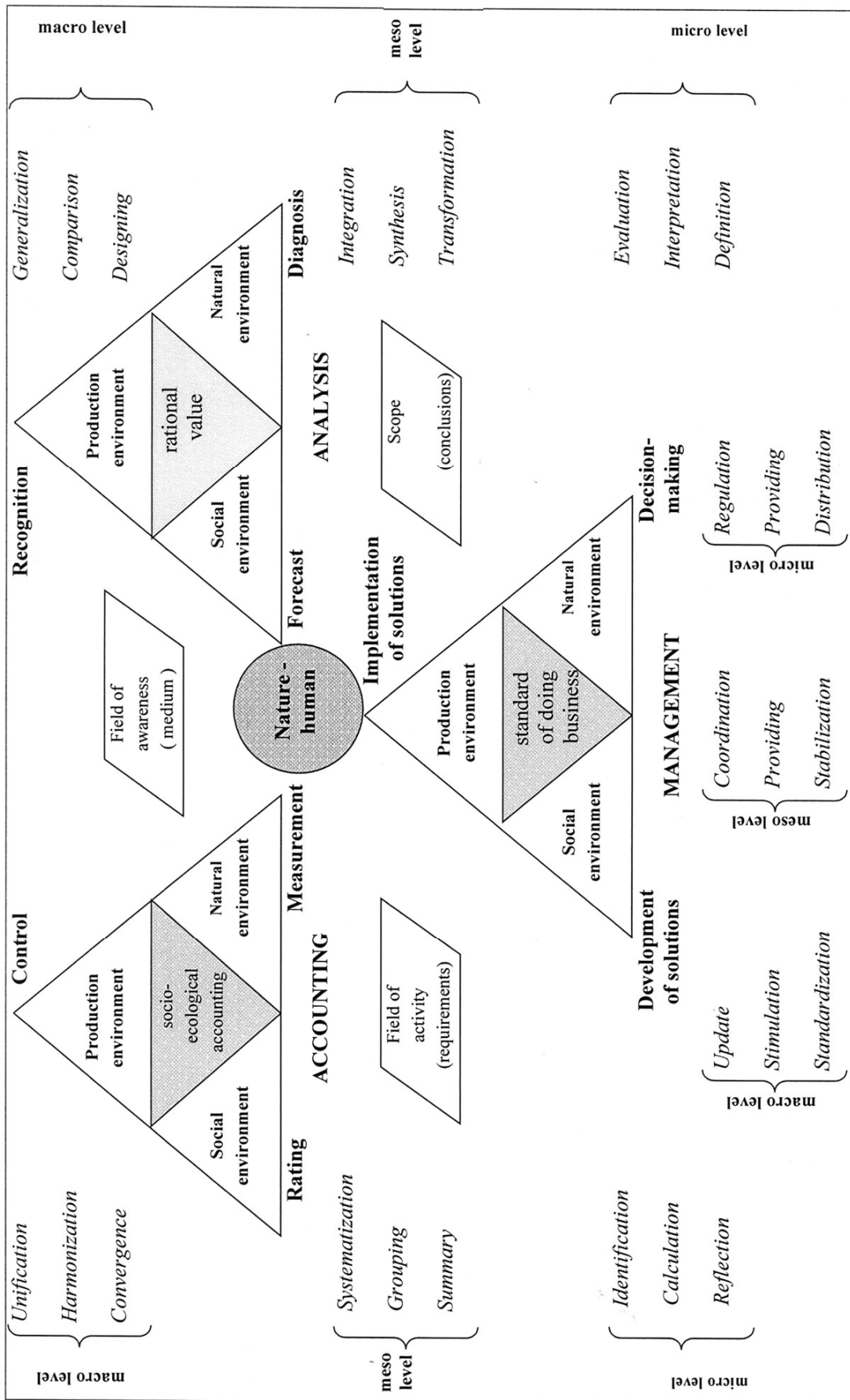


Figure 2 – Methodology for assessing national wealth, in particular its biological component in the context of nature-human dual communication

According to the results of accounting and information monitoring, the criterion apodicticity of the indicative verification of the growth of national wealth was factualized. In particular, multivariate indicator systems are dispersed in accordance with the level differentiation of the management itself. An updated methodology for indicative verification allows us to assess the degree of humanization and greening of economic growth on the basis of new ideas about the long-term preconditions and criteria for socio-economic progress of modern society.

Conclusions. Summarizing the above material, it should be noted that the theoretical, methodological and organizational and practical provisions of the coherent functioning of accounting and information systems of the formation of national wealth in the multilevel hierarchy of management of the sustainability features in the development of economic entities are determined by the transcendence of maintenance of content service management.

The conceptual terminological apparatus of the substantive content of the category "national wealth" summarizes the parametric inheritance of a continuously renewed process of reproduction of a social product. The definitive formogenesis of national wealth is determined by the factors of legitimizing its use as a systematic basis of existential-humanistic foundations of awareness of social relationships.

Improvement of methodological approaches to the formation of national wealth by its system-forming elements should be carried out through a combination of a theoretical and specifically historical approach to understanding both the essence of wealth, and more broadly the sources and economic mechanisms of its accumulation and social distribution.

Organizational provisions of accounting policy development as an inter-level accounting and information tool of accentuated objectification of national wealth are substantiated by its content and form in a way that allows to structure the studied basic components of national wealth and their elements according to the system of priorities of social socio-economic growth.

Conceptualized by the transcendence of the content and immanence of the accounting and national accounting systems, the accounting standard regulates the social responsibility of doing business in the context of personifying responsibility for the formation and use of national wealth.

The well-grounded principles of reporting determinants in the processes of managing national wealth by accounting systems of the multilevel hierarchy of management provide reflection of the state of national wealth and facilitate the integration of different types of content reporting into one coherent, integrated whole that determines it.

Conducted accounting and information monitoring of the state of national wealth establishes the trend tendency of dominant deviations, as well as factualizes the criterion apodictic of indicative verification of its growth, in particular, disperses multivariate groups of indicators of accounting systems in accordance with the transcendence of the content and their content.

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**ЕСЕПТІК ЖҮЙЕЛЕРДІҢ КОГЕРЕНТТІЛІГІ:
МАЗМҰНЫНЫҢ ТРАНСЦЕНДЕНТТІЛІГІ ЖӘНЕ ТАҒАЙЫНДАУ ИММАНЕНТТІЛІГІ**

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**КОГЕРЕНТНОСТЬ УЧЕТНЫХ СИСТЕМ:
ТРАНСЦЕНДЕНТНОСТЬ СОДЕРЖАНИЯ И ИММАНЕНТНОСТЬ НАЗНАЧЕНИЯ**

Аннотация. В статье рассмотрена сущность трансцендентного подхода к определению содержания учетных систем, которые предлагаются авторами для праксеологического использования не по философским толкованиям (то, что нельзя познать), а по лингвистическим пониманиям (то, что выходит за пределы) и

субъектно-объектным восприятием (то, что никто не использовал). Амбивалентность экономического категориального аппарата приводит к метонимическим восприятиям информационных потоков, в свою очередь, усиливает обструктивные процессы при освещении реального состояния национального богатства. В этом контексте учетные системы на различных уровнях управления решают свойственные и актуальные для них задачи, но в процессе их взаимодействия появляются новые проблемы (каждая из них по отношению к другой является «внешней средой»), которых становится все больше. После достижения определенного количественного и качественного уровня возникает следующая ступень учетной системы, для которой задачи низшей системы становятся несущественными.

Цель: исследовать теоретико-методические положения обоснования когерентности учетных систем с учетом трансцендентности их содержания и имманентности назначения в плоскости инструментальной поддержки сервисного обеспечения управления.

Методы. Методологической основой исследования являются философские и общенаучные методы познания трансцендентности их содержания и имманентности назначения в плоскости инструментальной поддержки сервисного обеспечения управления.

Результаты. Итак, демаркационные процессы в учетных системах делают невозможным получение аподиктических информаций, приводят к паллиативной оценке в аксиологических разноуровневых исследованиях. Указанные проблемы побуждают к когерентности учетных систем, их конвергенции, координации и взаимодействия в учетно-информационном процессе, переосмысление места и роли учета и статистики как составляющих информационно-синталитичного сервиса управления. Поиск путей гармонизации учетных систем в современных условиях должен быть направлен на изучение трансцендентности их содержания и определения имманентности назначения. Обозначенная тенденция обуславливает переосмысление места и роли учетных систем, в частности, в плоскости инструментальной поддержки сервисного обеспечения управления. Научно-технический прогресс сопровождается негативным воздействием на окружающую среду. Антропогенная деятельность меняет окружающую среду, ставит под угрозу существование человека. Достижение компромисса между экономическими, социальными и экологическими потребностями общества является одним из факторов удовольствия человечества ограниченными природными ресурсами, которые вместе с другими составляющими формируют национальное богатство страны. Субъекты хозяйствования оценивают пределы своего влияния на природно-ресурсный потенциал благодаря информированию, основой которого являются данные бухгалтерского учета на микроуровне и статистическая информация системы национальных счетов на макроуровне. Это обуславливает необходимость углубленного изучения теоретических и методологических основ формирования таких учетных систем, характеризующих состояние, процессы накопления, использования и воспроизводства национального богатства на разных уровнях управления. Доказано, что дефинитивный формогенез национального богатства позволяет определять факторы легитимизации его потребления как системообразующей основы экзистенциально-гуманистических основ осознания общественных взаимоотношений и их количественного отражения в учетных системах. Усовершенствованы методические подходы формирования национального богатства его системообразующих элементов через сочетание общетеоретического и конкретного подходов к пониманию как самой сущности богатства, так и в более широком плане источников и экономических механизмов его накопления и общественного распределения. Обосновано, что методологические основы учетно-информационного отображения национального богатства структурируются организационными положениями учетной политики, детализированы в качестве межуровневого учетно-синталитичного сервиса акцентированной объективизации объекта исследования. Систематизированы концептуальные подходы построения учетного стандарта социально-экологической ответственности бизнеса. Приведена методология оценки национального богатства, в частности его биологической составляющей в контексте дуальной связи «природа-человек». По результатам учетно-информационного мониторинга фактуализовано критериальная аподиктичность индикативной верификации роста национального богатства. В частности, дисперсовано поливариантные системы индикаторов в соответствии с уровневой дифференциацией самого управления.

Ключевые слова: учетная система, учетно-информационный процесс, информационно-синталитический сервис, управление, национальное богатство.

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