

ABSTRACTS

УДК 336.01:657.1 S. Kuznetsova, A. Kuznetsov

FINANCIAL SYSTEM, MANAGEMENT ACCOUNTING AND CONTROL OF FUTURE: THE CHAOS THEORY AND INFORMATION ASYMMETRY

The chaos is not analogous disorder; by contrast, chaos is a complex procedure, which operates in conditions of instability. Awareness of the chaos of human existence in all spheres of life should be the basis for the formation of future science. The increasing complexity of systems (social, political, financial, information) that is inherent in the modern world is launching chaotic structuring mechanisms. For the Ukrainian economy is caused by instability of additional unstable political and social sphere of Ukraine, legal framework and general transformation processes.

Development of finance, accounting and control as tools for stabilizing, reducing information asymmetries and forecasting in terms of structuring the chaotic economic and social environment of the future should be determined by the realities of the evolution of economic systems; features of the international community; financial needs of economic agents.

The basis of the integrated development of the financial system, management accounting and control advisable to put a synergistic approach that allows us to find effective ways to control unstable systems. This approach is focused on knowledge of the laws of self-organization of complex objects in terms of structuring chaotic due consideration of the specific non-linearity, sensitivity to initial conditions, the system equilibrium and dynamic equilibrium level.

Building a management accounting and control should be to ground the positive accounting theory, as at its formation considered the impact of instability in the economy. Using the positive accounting theory involves the construction management accounting system and control, proceeding from requirements of of business owners and managers of companies and based on methodological individualism and neoclassical maximization hypothesis.