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SYNERGETIC APPROACH TO MODERNIZING ACCOUNTING SYSTEMS IN THE CONTEXT OF GLOBALIZATION

Under the conditions of 21st-century globalization, socio-economic systems are undergoing rapid transformation, leading to new demands on the field of accounting science. Globalization is characterized by the high speed and unpredictability of changes that substantially affect economic activities and force a reassessment of traditional approaches to management and information systems. The dynamic environment of globalization and constant change reveals that traditional accounting methods may be inadequate for ensuring effective enterprise management. As a result, there arises an urgent need for the development and continuous improvement of accounting systems, which serve as the primary producers of economic information for businesses.

The companies that have successfully adapted to the globalized environment are characterized by possessing advanced information systems capable of generating new knowledge and ensuring flexibility in the face of continuous change. Adaptability to change and resilience to instability can be powerful sources of competitive advantage. Enterprises that are able to respond more quickly and accurately to changes in the external environment can better capitalize on emerging opportunities. A notable concept reflecting modern approaches to the development of information systems is synergetics. This interdisciplinary framework, formulated by Hermann Haken, underscores the importance of the synthesis of knowledge across fields and the self-organization of systems [1]. Synergetics explores the patterns of structure formation

and the conditions for self-organization within systems, and this approach has the potential to be applied to the creation of new accounting methods that correspond to the needs of globalization and the post-industrial society.

The development of accounting theories cannot be fully understood without acknowledging their historical context. Synergetics emerged as a response to the growing challenges faced by traditional economic and accounting theories. It offers a novel approach to understanding the processes of value formation, departing from mechanistic models. A synergetic perspective emphasizes the role of intellectual labor as a source of new value, which is particularly relevant for grasping the mechanisms underlying modern economic processes. This represents a significant shift from traditional theories that focused predominantly on tangible factors in the creation of economic value.

The methodology of synergetics has evolved as a response to the increasing demands for interdisciplinarity in contemporary economic science. The development of accounting science, therefore, requires the integration of various scientific approaches and theories to deepen the understanding of complex economic and social phenomena. The advent of non-traditional methodological frameworks in accounting aligns with the broader scientific objective of establishing a consensus on new theoretical paradigms. These developments aim to address the complex and dynamic nature of today's socio-economic environment, which traditional accounting theories are increasingly ill-suited to address.

An equally important aspect to consider is the philosophical underpinnings of accounting theory. Creativity in the field of economic science often manifests itself through the establishment of new connections and the synthesis of diverse areas of knowledge. Theories such as Imre Lakatos' falsification concept stress the need for a critical and reflective approach to the established scientific paradigms and principles (2). Accounting, as an applied science, is influenced not only by empirical data but also by philosophical and methodological shifts, leading to a transformation of its theoretical foundations. Modern theoretical approaches to accounting underscore the need for information systems to adapt to the new economic realities brought about by

globalization. Information systems must undergo a transformation from passive data-processing tools into active participants in the management processes. These systems should provide timely, relevant information that supports effective decision-making in rapidly changing environments. In this context, the development of accounting theory should incorporate a thorough analysis of the principles underlying these information systems. Accounting theory must be open to new philosophical and methodological approaches that adequately reflect the contemporary economic landscape, characterized by high complexity and volatility.

Accounting systems, as the backbone of economic information management, must be prepared for revolutionary changes and continuous improvement. Only in this way can they function effectively within the rapidly changing business environment. The accounting systems of the future must be capable of processing and delivering economic data in ways that provide meaningful insights and support strategic decision-making. As enterprises face increasingly complex economic conditions, the relevance and utility of accounting information become crucial to their survival and success.

Thus, the theoretical foundations of accounting must be revised to incorporate principles that provide logical structure and scientific rigor. Core accounting principles such as periodicity, autonomy, and continuity must be adapted to fit the realities of contemporary business operations. Theoretical constructs should adequately reflect the complexity and dynamism of modern economic systems, which require accounting methods capable of addressing the intricacies of a globalized economy.

In light of these challenges, accounting information systems, within the context of globalization and post-industrial society, must exhibit flexibility and adaptability. These systems should facilitate the creation and processing of information resources that enable businesses to respond effectively to changes and to achieve competitive advantages. The continuous development and enhancement of accounting methods will be necessary to support these goals. Furthermore, the integration of new approaches to information management, drawing from fields such as synergetics, will be essential for navigating the complexities of modern business environments.

The synergetic approach, with its emphasis on interdisciplinary synthesis and the self-organization of systems, offers a fresh perspective on the development of accounting systems. By integrating insights from various scientific disciplines, synergetics facilitates the creation of models that take into account the complexity and dynamism of modern economic environments.

These models can provide a framework for developing new accounting tools suited to the needs of globalized, post-industrial societies. The evolution of accounting theories must be viewed as an ongoing process, one that responds to the challenges posed by rapidly changing economic conditions. Traditional theories, such as the neoclassical approach, may no longer suffice in addressing the realities of modern economic systems, and this necessitates the development of new interdisciplinary research and methodological approaches.

The synergetic approach provides a holistic framework for understanding the interactions between economic, social, and informational systems in accounting. It recognizes the interconnectedness of these systems and the need for flexibility in adapting to the rapid changes characteristic of the global economy. Accounting, as both a science and a practice, must evolve in step with these changes, embracing new theories and methodologies to remain relevant.

Traditional accounting theories, while valuable in historical contexts, require augmentation or replacement to meet the demands of the current economic landscape, thus underscoring the importance of interdisciplinary research and theoretical innovation [3]. Only through such evolution can accounting continue to serve as a vital tool for business management and strategic planning in the era of globalization.

Література

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