

REQUISITOS DE LINGUAGEM PARA EMPRESAS DE CONSTRUÇÃO: UM ESTUDO LINGUOCULTURAL

REQUISITOS LINGÜÍSTICOS DE LAS EMPRESAS CONSTRUCTIVAS: UN ESTUDIO LINGUOCULTURAL

LANGUAGE REQUIREMENTS OF CONSTRUCTION COMPANIES: A LINGUOCULTURAL STUDY

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RESUMO: Existe uma necessidade crescente de aprimorar as habilidades de comunicação dos profissionais da construção por meio de esquemas de treinamento vocacional e profissional que aumentem a compreensão cultural e linguística dos profissionais. Assim, o presente artigo procura principalmente analisar os requisitos de linguagem das empresas de construção e as formas de melhorá-la. Para atender a esse objetivo, utiliza-se um método descritivo-analítico e leva-se em consideração diversos estudos e trabalhos relacionados. Com base nos resultados, as competências linguísticas para as empresas de construção podem aumentar a mobilidade dos profissionais da construção, reduzir os mal-entendidos entre os nacionais devido às diferenças culturais, apresentar várias culturas e práticas de trabalho aos alunos do ensino profissional.

PALAVRAS-CHAVE: Habilidades de comunicação, Requisitos de linguagem, Compreensão linguística, Estudantes vocacionais.

***RESUMEN:** Existe una necesidad creciente de mejorar las habilidades comunicativas de los profesionales de la construcción a través de esquemas de formación profesional y vocacional que potencien la comprensión cultural y lingüística de los profesionales. Por lo tanto, el presente artículo intenta principalmente analizar los requisitos lingüísticos de las empresas constructoras y las formas de mejorarlos. Para alcanzar ese objetivo se utiliza un método descriptivo-analítico y se toman en consideración varios estudios y trabajos relacionados. Con base en los resultados, las habilidades lingüísticas para las empresas constructoras pueden aumentar la movilidad de los profesionales de la construcción, reducir los malentendidos entre los nacionales debido a las diferencias culturales, presentar diversas culturas y prácticas laborales a los estudiantes de formación profesional.*

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PALABRAS CLAVE: *Habilidades comunicativas, Requisitos del idioma, Comprensión lingüística, Estudiantes de formación profesional.*

ABSTRACT: *There exists a rising necessity to enhance the communication skills of construction professionals through vocational and professional training schemes which boost the cultural and linguistic understanding of the professionals. Hence, the present article mainly attempts to analyze the language requirements of construction companies and ways to improve that. A descriptive-analytical method is used to meet that aim, and several related studies and works are taken into consideration. Based on the results, language skills for construction companies can raise the mobility of construction professionals, reduce the misunderstandings among nationals because of cultural differences, present various work cultures and practices to vocational students.*

KEYWORDS: *Communication skills, Language requirements, Linguistic understanding, Vocational students.*

Introduction

Key performance indicators are a system of indicators that helps to evaluate the work of both an individual specialist and the whole enterprise. If we decipher the English abbreviation KPI, we get Key Performance Indicator.

Building effective accounting begins with the question, what effective accounting means in general, what the essence of efficiency is. On the one hand, this is the absence of claims from the regulatory authorities (tax, statistics, etc.), on the other hand, it is a well-built "foundation" for management accounting (since actual data is used according to accounting data), on the third hand, it is a system of economic control. activities of the enterprise, on the fourth hand, timely and prompt transfer of funds to customers, counterparties, banking institutions and other participants in the external financial activities of the company, on the fifth hand, timely payroll of employees and deduction of tax, social payments and other such indicators.

The daily operational activities of accounting services involve a lot of routine work, against the background of which priorities in the importance of certain tasks facing the accounting department are lost. At this point, the construction of effective accounting for a construction organization using key performance indicators (KPI) comes to the rescue.

KPI help build a monitoring system for the work performed by the accounting service.

The main task of the effective construction of accounting for construction companies is correctly selected key performance indicators to control the accuracy of accounting data and timely performed business operations by the accounting service.

Let us consider the key indicators of control over the maintenance of effective accounting in the construction company of the developer on the example of Garantia Construction Company LLC.

Methods

The theoretical and methodological basis of the study was provided by:

- scientific works of domestic and foreign scientists-economists on accounting, management accounting, controlling, management;
- GOST R ISO 9001-2001 Quality management systems;
- balanced scorecard construction system;
- control system for effective management of the accounting service of Garantia Construction Company LLC.

To achieve the goal and solve the problems posed in the process of writing the work, the following methods were used:

- empirical;
- theoretical;
- monographic;
- economic and statistical;
- abstract and logical methods.

Building effective accounting needs to do the following work:

- 1) develop key indicators for the effective work of the accounting department of a construction company;
- 2) prepare regulations for the developed key performance indicators on the calculation procedure, reporting frequency and used reports from software products for calculating indicators;
- 3) automate the procedure for calculating and monitoring key indicators using information and communication technologies (ICT);
- 4) appoint responsible specialists to monitor the implementation of key performance indicators of the accounting department. The controller can be different structures depending on the size of the enterprise, starting from the chief accountant, internal audit and ending with a third-party audit;
- 5) develop control measures for the activities of the accounting service - the planned activities of accounting employees to check primary accounting documents, the timing of their submission for reporting, correct classification, correct reporting in the accounting accounts, reconciliation of turnovers, comparison of balances on relevant accounting accounts, reporting on accounting and management accounting data;

6) develop control measures for internal audit - the economic activities of the company group, namely indicators of the correct conduct of accounting and management records, to ensure reliable reporting to the company owner, regulatory authorities and internal and external users.

Results

Table 1 shows control activities of the Group of Companies carried out by specialists of the structural divisions of the accounting department using the methods of self-control and control by the level of subordination.

Table 1. Methods of control of the accounting service

Self-control provided by:	Subsidiarity control provided by:
<p style="text-align: center;">Accountant Deputy chief accountant Chief accountant</p> <p>Self-control is carried out exclusively in a continuous way by an official of the accounting department by checking each of his operation for compliance with the requirements of regulatory legal acts governing legal relations in accounting, accounting policies, and local acts of the Group of Companies, as well as by assessing the reasons that can affect the ultimate goals of the activities of Group of Companies.</p>	<p style="text-align: center;">Deputy chief accountant Chief accountant</p> <p>Subsidiarity control is carried out by the head (deputy) of the structural unit by confirming (coordinating) the operations carried out by subordinate officials, in a continuous way, or by conducting an inspection in relation to individual operations (group of operations) in a selective way.</p>

The main task of achieving the planned accounting indicators is assigned to the internal audit. On the example of Garantia CC LLC, the internal audit is carried out as follows:

1. The audit is carried out in a continuous and/or selective way by verification actions in relation to the objects of control and internal audit measures.

The auditors report to the CFO and CEO of the Group of Companies.

2. Internal audit is a process aimed at obtaining sufficient confidence that the analyzed objects provide:

- the efficiency and effectiveness of its activities, including the achievement of financial and operational indicators, the safety of assets;
- reliability of accounting for assets (fixed assets, inventories, accounts receivable, loans issued, etc.) and liabilities (accounts payable, loans received, other liabilities);
- reliability and correctness of accounting and management records;
- reliability and timeliness of the provision of accounting and management statements;
- compliance with applicable laws of the Russian Federation;
- compliance with the planned activities, the internal requirements of the Group of Companies.

3. Control activities and internal audit are organized in order to:

- prevent or identify deviations from the established rules and procedures, confirm the reliability of reporting, comply the procedure for maintaining accounting and management records with current methodologies;

- prepare proposals on improving the economy and efficiency of the use of funds to ensure the achievement of the goals and objectives of the Group of Companies by determining the degree of compliance (or non-compliance) with the requirements established by regulatory documents in the field of accounting and management accounting and the Accounting policy of the Group of Companies, the internal regulations of the organization of accounting process;

- develop practical solutions based on the accumulated experience aimed at improving accounting processes, their automation in order to eliminate negative consequences.

4. The main objectives of control activities and internal audit are:

- control over compliance with the completeness and correctness of filling (registration) of primary accounting documents, accounting and reporting registers;

- control over the correctness of reflection of the facts of economic life (considering their classification and assessment) within the framework of the current financial and economic activities of the Group of Companies with the preparation of primary accounting documents, consolidated primary accounting documents;

- control over the correctness, accuracy, observance of the chronology and completeness of reflection of the facts of economic life in the accounting registers;

- confirmation of the reliability of accounting and management accounting and reporting, the correctness of the preparation and presentation of accounting and management statements;

- control over the safety and effective disposal of property (in terms of accounting for

property (fixed assets and inventory)) for the needs of the Group of Companies;

- control of receivables and payables;
- improvement of the financial and economic performance of the Group of Companies;
- preparation of proposals on improving the safety, economy and efficiency of using the property of the Group of Companies;
- identification of directions for improving the accounting function within the financial and economic activities of the Group of Companies;
- provision of the management of the Group of Companies with objective and timely information for making managerial decisions;
- analysis of individual processes for compliance with the legislation of the Russian Federation, local regulations of the Group of Companies, its economic interests, development of proposals to improve the efficiency of processes based on the results of the analysis;
- compliance by the employees of the Group of Companies with the established regulations, requirements, rules and procedures, regulations on the divisions of the Group of Companies, job descriptions, the order on accounting and tax policy of the Group of Companies, local regulations of the Group of Companies;
- differentiation and reliability of accounting and reporting within the legal entities of the Group of Companies;
- the quality of maintaining archival records by the accounting services;
- setting the level of KPI indicators for employees of accounting services in the framework of accounting activities by areas. Table 2 shows the main areas of accounting control within which more detailed key performance indicators of accounting have been developed.

Table 2. Areas of monitoring the effective activities of accounting of construction companies using key performance indicators

No.	Areas of monitoring the effective activities of accounting of construction companies using key performance indicators
1	Control of accounting of material assets and control of settlements and accounting with suppliers and contractors
2	Control of the conformity of accounting and management statements
3	Control of the general contract between the Developer and the General Contractor

4	Control of the availability of primary documents in accounting
5	Control of the correctness of accounting
6	Check of the accrued taxes and reconciling with the budget
7	Control of timely delivery of services
8	Control of settlements with equity holders
9	Control of rental payments for the rental business
10	Control of apartment renovations
11	Control of the development and approval of mandatory documents
12	Other indicators

5. The control function and internal audit are ensured through:

- checking of the execution of documents for compliance with the requirements of regulatory legal acts governing legal relations in accounting, accounting policies, and local acts of the Group of Companies;

- confirmation (coordination) of operations confirming the legality of their commission, for example, the endorsement of a document by the appropriate official;

- reconciliation of balances as of the reporting date in primary documents (bank statements, cashier's reports, reconciliation statements, material reports, warehouse accounting cards) with balances recorded in accounting statements;

- comparison of the balances of the accounting statements, reflected in the balance sheet or the general ledger at the beginning and end of the reporting period (year), with the data indicated in the balance sheet;

- inventory of material values and obligations;

- checking of the compliance of accounting and the accounting statements formed on their basis with the requirements of the legislation, the provisions of the Accounting Policy and the operating chart of accounts.

- collection and analysis of information on the results of the implementation of internal procedures;

- other control actions: checks, reconciliations, comparisons, control, counting, monitoring of compliance with deadlines, etc.

The procedure for the development of key performance indicators of the accounting service:

1. Establishes "control points" for employees of accounting services to be performed

in a timely manner;

2. Develops KPI for each subject of the control event (accounting service employee: accountant, deputy chief accountant, chief accountant);
3. Assigns the legal entities within the "control points" for each responsible subject;
4. Sets the deadlines for the responsible entities to submit reports on "control points";
5. Sets the procedure for submitting reports on the implementation of KPI indicators.
6. Develops control actions for the assessment of each indicator, presented in Table 3.

Table 3. Control actions for the assessment of indicators

Visual inspection actions	Automatic control actions	Mixed control actions
Carried out by examining documents and transactions in order to confirm the legality and reasonableness of the implementation of the relevant accounting procedures	Carried out using applied automation software (for example, automatic verification of document details, control of entered amounts, automatic data reconciliation)	Carried out using applied automation software with the participation of officials

7. While carrying out control activities, the subject:
 - a) timely and fully submits information, documents, and materials necessary for the control activities and internal audit activities;
 - b) provides oral and written interpretations, explanations;
 - c) provides unhindered access to premises and territories;
 - d) sufficiently assists in internal audit activities;
 - e) the official makes corrections based on the results of control activities and internal audit.
8. Based on the results of the internal audit activities of the auditors, a report on the achievement of KPI indicators provided by the specialists of accounting services is signed, which provides an assessment of the results of the activities of the specialists in accordance with the functions they perform and the achievement of the KPI benchmarks, sets the corresponding indicators, and gives recommendations to eliminate the identified errors and inconsistencies for elimination in accordance with the established deadlines.
9. If the accountant (deputy chief accountant) is responsible for the operation, the

auditor returns a signed report on the achievement of KPI indicators to the corresponding chief accountant, who provides the report already signed by the relevant auditor to the financial director.

10. Each chief accountant of the Group of Companies is subordinate to the financial director and bears personal responsibility for the state of accounting and reliability of reporting for his subordinate organizations.

The key performance indicators of the service accountants serve as such that make it much easier to understand what actions should be taken to improve the efficiency of the enterprise. Key indicators make clear both the work of each accountant and his effectiveness, specialists understand what result they expect from them and what they need to do for this. These conclusions are based on the practical application of key performance indicators at Garantia CC LLC, Fabrika Angazhement LLC, and NGM-T LLC.

Key performance indicators (KPI) of the accounting service are presented in Tables 4-10 and are divided into sections based on the control points of the accounting structure.

Table 4. KPI of the accounting service. Control of accounting of material assets

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
Tangible assets, TA inventory			
Warehouse material report TA inventory	01	The ratio of the actual to planned number of warehouses	Once a day / 95%-100%, if less then = 0
Contractor's give-and-take report	02	The ratio of the actual to the planned number of reports	Twice a month / 95%-100%, if less then = 0
TA stock balance report	03	The ratio of the amount of unreasonable (other than in accordance with the terms of contracts) balances on inventory to the total amount of balances on inventory	Once a month / 95%-100%, if less then = 0
Vehicle spare parts report	04	The ratio of the amount of unjustified balances on vehicle spare parts to the total amount of balances on vehicle spare	Once a month / 95%-100%, if less then = 0

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
		parts	

Table 5. KPI of the accounting service. Control of settlements and accounting with suppliers and contractors

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
Reliability of accounts receivable and payable			
Reconciliation statements with counterparties	05	The ratio of the amount of reconciled turnovers on financial accounts to the total amount of turnovers on accounts	Once a month / 95%-100%, if less then = 0
<i>Written-off receivables:</i> Terms of accounting and writing off from balance sheet and off-balance sheet accounting.	06	The ratio of the amount of receivables improperly recorded on the off-balance sheet account (either the limitation period is interrupted or the receivables are to be written off from the off-balance sheet account) to the total amount of the written off receivables recorded on the off-balance sheet account	Once a month / 0-5%= 100, if greater then = 0
<i>Written-off payables:</i> Terms of accounting and writing off from balance sheet and off-balance sheet accounting	07	The ratio of the amount of payables improperly recorded on the off-balance sheet account (either the limitation period is interrupted or the payables are to be written off from the off-balance sheet account) to the total amount of the written off payables recorded on the off-balance sheet account	Once a month / 0-5%= 100, if greater then = 0
<i>Receivables:</i> Control over the validity of accounting	08	The ratio of the amount of receivables corresponding to the terms of the concluded contracts to the total amount	Once a month / 95%-100%, if less then = 0

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
for debt in accordance with the terms of existing contracts		of receivables	
<i>Payables:</i> Control over the validity of accounting for debt in accordance with the terms of existing contracts	09	The ratio of the amount of payables corresponding to the terms of the concluded contracts to the total amount of payables	Once a month / 90%-100%, if less then = 0
<i>Fixed assets and stock:</i> Inventory in the company	10	The ratio of the number of inventoried warehouses to the total number of warehouses	Once a year / 95%-100%, if less then = 0
<i>Fixed assets and stock:</i> Maintaining the "inventory card" and "FA Statement" registers	11	The ratio of the revealed number of inconsistencies and errors in the "inventory card", "inventory card of group accounting" and "FA Statement" registers to the total number of fixed assets.	Once a year / 0-5%= 100, if greater then = 0

Table 6. KPI of the accounting service. Control of the availability of primary documents in accounting

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
Documents of receipt			
Register of documents of receipt for the whole company (originals)	12	The ratio of the correct quantity (the original with the correct details and the attached documents) to the quantity according to the register	Once a month / Completed 95 % - 100% = 100, if less then = 0

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
Register of receipt documents within the framework of the responsible accountant (intermediate control of the responsible accountant for ensuring the incoming original document to the company)	13	The ratio of the correct quantity (the original with the correct details and the attached documents) to the quantity according to the register	Once a month / Completed 95 % - 100% = 100, if less then = 0
Documents of sale			
Register of documents of sale for the whole company (originals)	14	The ratio of the correct quantity (the original with the correct details and the attached documents) to the quantity according to the register	Once a month / Completed 95 % - 100% = 100, if less then = 0
Register of documents of sale within the framework of the responsible accountant (intermediate control of the responsible accountant for ensuring the incoming original document to the company)	15	The ratio of the correct quantity (the original with the correct details and the attached documents) to the quantity according to the register	Once a month / Completed 95 % - 100% = 100, if less then = 0

Table 7. KPI of the accounting service. Control of the correctness of accounting

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
Correct reporting of business transactions and closing of all required accounts			

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
Trial balance (total for all accounts)	16	Assessed whether “Yes” - 100% or “No” - 0%	Once a month / 100%, if less then = 0
Trial balance for 25, 26.90,91,58,66,60,62 accounts	17	Assessed whether “Yes” - 100% or “No” - 0%	Once a month / 100%, if less then = 0
Sub-account analysis for 60.1; 60.2; 62.1; 62.2; 76 accounts	18	Assessed whether “Yes” - 100% or “No” - 0%	Once a month / 100%, if less then = 0
Analysis of a 70 account with the attachment of a salary statement	19	Assessed whether “Yes” - 100% or “No” - 0%	Once a month / 100%, if less then = 0
<i>Prepaid expenses:</i> Trial balance for the account. Justification of accounting and write-off	20	Assessed whether “Yes” - 100% or “No” - 0%	Once a month / 100%, if less then = 0
<i>Deferred income:</i> Trial balance for the account. Justification of accounting and write-off	21	Assessed whether “Yes” - 100% or “No” - 0%	Once a month / 100%, if less then = 0

Table 8. KPI of the accounting service. Check of the accrued taxes and reconciling with the budget

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
<i>VAT control:</i> Formation of the purchase and sale ledger; formation of a VAT tax return;	22	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
analysis of 68.2, 76AB и 76 BA accounts, with the trial balance 60,62			
<i>Income tax control:</i> Formation of tax registers and checking of income tax returns	23	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0
<i>Land tax control:</i> Tax return calculation check	24	Assessed whether “Yes” - 100% or “No” - 0%	Once a year / 100%, if less then = 0
<i>Property tax control:</i> Tax return calculation check	25	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0
<i>Transport tax control:</i> Tax return calculation check	26	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0
<i>Simplified taxation system control:</i> Tax return calculation and advance payment check	27	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0
Reconciliation with the Federal Tax Service Inspectorate	28	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0

Table 9. KPI of the accounting service. Control of settlements with equity holders

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
<i>Control of receivables:</i> Control over the availability of equity holders' debt on commissioned facilities,	29	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
reporting (to the commercial director, financial director and general director)			
<i>Settlements with equity holders:</i> Reconciliation of the trial balance for a 62 account with the equity holder debt register and with the equity holder register	30	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0
<i>Control over registration of equity participation agreements:</i> Registration of signed co-investment agreements and reconciliation with the report of the construction department and with the legal department	31	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0
Reporting to the Department of Construction of the Krasnodar Territory	32	Assessed whether “Yes” - 100% or “No” - 0%	Once a quarter / 100%, if less then = 0

Table 10. KPI of the accounting service. Control of the development and approval of mandatory documents

KPI	KPI code	Calculation procedure	Reporting period / Norm
1	2	3	4
<i>Accounting policies:</i> availability of an approved document before the start of the next financial year	29	Assessed whether “Yes” - 100% or “No” - 0%	Once a year / 100%, if less then = 0
<i>Job description:</i> availability of approved instructions for each accounting employee.	30	Assessed whether “Yes” - 100% or “No” - 0%	Once a year / 100%, if less then = 0

If the accounting department regularly performs its duties within the framework of the KPI established by the head, this does not mean that each employee of the service works as efficiently as possible. To optimize and develop a company, the degree of workload of each accountant must be determined. For this purpose, the work of the service based on individual KPI should be carried out.

Regular monitoring of the activities of the accounting department and the correct preparation of KPI allow, if necessary, reducing the number of employees, increasing their efficiency, and improving the financial potential of the company.

The task of KPI is to make life easier for the head of the enterprise, the owner of the business and ordinary employees.

Conclusion

Implementing and adjusting the KPI system is not enough. The system of key indicators is not constant for use throughout the entire activity of the company. As the company grows, the priorities of indicators may change, the main challenge the system of indicators solves is to control weak points in the company through the system of key indicators and achieve the planned result in work.

Assessment of the performance of the assigned tasks is an important element of the work of this motivational system. The indicators of ordinary accountants should be transparent in their assessment, so that a person could understand during the accounting period whether he fulfills them or not, rather than find out about it after the end of the period.

An efficiently built accounting control system for construction companies based on key indicators is the key to the company's success. The system for building effective accounting applies to all enterprises, regardless of departments; each employee must understand the tasks he was hired for and the result expected from him.

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