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ANALYSIS OF CHANGING APPROACHES TO ACCOUNTING, MANAGEMENT, AND MARKETING UNDER ECONOMIC INSTABILITY CONDITIONS

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АНАЛІЗ ЗМІНИ ПІДХОДІВ ДО ОБЛІКУ, МЕНЕДЖМЕНТУ ТА МАРКЕТИНГУ
В УМОВАХ ЕКОНОМІЧНОЇ НЕСТАБІЛЬНОСТІ

The modern economy increasingly operates under conditions of uncertainty, crisis, and instability, which reveal the limitations of traditional approaches to accounting, management, and marketing. The COVID-19 pandemic, geopolitical conflicts, disruptions in supply chains, and global financial turbulence highlight the need to rethink the principles of business operations. In such circumstances, the effectiveness of organizations increasingly depends on their ability to adapt, respond quickly to changes, and make decisions based on incomplete or contradictory information. Therefore, the purpose of this article is to analyze the transformation of approaches to accounting, management, and marketing under conditions of economic instability, as well as to explore how the principles of chaos theory can be integrated into these systems to enhance their flexibility, adaptability, and resilience. The results of the study demonstrate that in today's economic environment characterized by instability and uncertainty, organizational effectiveness is determined not by complete control but by the ability to detect weak signals within accounting, management, and marketing systems and adapt to changes. It has been established that this emerging need necessitates a reevaluation of management approaches and a shift toward models that view uncertainty as a resource for

development rather than a threat. The study proves that under conditions of uncertainty, accounting ceases to be solely a tool of retrospective accuracy and transforms into a dynamic system focused on adaptability and forecasting. It has been proven that under conditions of uncertainty, management increasingly focuses on organizational flexibility, the development of emotional intelligence, a rethinking of the leader's role, and readiness to act in an unstable environment. It has been proven that under conditions of uncertainty, marketing transforms into a system based on rapid response, precise observation, and personalized influence. Thus, in a world where uncertainty and instability are becoming the new norm, the butterfly effect gains particular practical significance. The prospects for further research lie in identifying measures through which enterprises can revise their approaches to accounting, management, and marketing, not merely as a set of linear processes, but as interconnected, nonlinear, and change-sensitive systems that require flexibility, foresight, and adaptability.

Сучасна економіка дедалі частіше функціонує в умовах невизначеності, криз та нестабільності, що виявляє обмеженість традиційних підходів до обліку, менеджменту та маркетингу. Пандемія COVID-19, геополітичні конфлікти, збої в логістичних ланцюгах і глобальні фінансові турбуленції висувують на перший план потребу в переосмисленні принципів функціонування підприємств. В умовах сучасної нестабільності ефективність організацій дедалі більше залежить від здатності швидко адаптуватися, оперативно реагувати на зміни та приймати рішення на основі неповної або суперечливої інформації. Відтак метою цієї статті є аналіз трансформації підходів до обліку, менеджменту та маркетингу в умовах економічної нестабільності, а також дослідження можливостей інтеграції принципів теорії хаосу в ці системи задля підвищення їх гнучкості, адаптивності та стійкості. За результатами дослідження доведено, що у сучасному економічному середовищі, що характеризується нестабільністю та невизначеністю, ефективність організацій визначається не повним контролем, а здатністю своєчасно виявляти слабкі сигнали в системах обліку, менеджменту та маркетингу й адаптуватися до змін. Констатовано, що окреслена потреба вимагає переосмислення управлінських підходів і переходу до моделей, що трактують невизначеність як ресурс для розвитку, а не як загрозу.

Доведено, що в умовах невизначеності облік перестає бути виключно інструментом ретроспективної точності та трансформується на динамічну систему, орієнтовану на адаптивність і прогнозування. Менеджмент дедалі більше зосереджується на організаційній пластичності, розвитку емоційного інтелекту, переосмисленні ролі керівника та готовності до дій у нестабільному середовищі. Маркетинг у таких умовах трансформується у систему, що базується на швидкому реагуванні, точному спостереженні та персоналізованому впливі. Отже, у світі, де невизначеність і нестабільність стають новою нормою, ефект метелика набуває особливої практичної значущості. Перспективи подальших досліджень полягають у визначенні заходів, через які підприємства отримують змогу переглянути свої підходи до обліку, управління та маркетингу не лише як до сукупності лінійних процесів, а як до взаємопов'язаних, нелінійних і чутливих до змін систем, які потребують гнучкості, передбачливості й адаптивності.

Key words: principles of chaos theory; uncertainty; accounting estimates; accounting; management; marketing; new managerial thinking; modularity of management processes.

Ключові слова: принципи теорії хаосу; невизначеність; облікові оцінки; облік; менеджмент; маркетинг; нове управлінське мислення; модульність управлінських процесів.

PROBLEM STATEMENT

The modern economy is increasingly operating under conditions of uncertainty, crisis, and instability, which expose the limitations of traditional approaches to accounting, management, and marketing. The COVID-19 pandemic, geopolitical conflicts, disruptions in supply chains, and global financial turbulence underscore the need to rethink the principles of business operations. Under these conditions, the effectiveness of organizations increasingly depends on their ability to adapt, respond

rapidly to change, and make decisions based on incomplete or contradictory information.

Chaos theory, which originated in mathematics and physics, offers a new perspective on complex dynamic systems, among which the modern business environment can also be included. One of the key concepts of this theory is the Butterfly Effect, which describes a situation where a small change in initial conditions can lead to significant, and sometimes catastrophic, consequences in the long term.

Table 1. Analysis of changes in accounting approaches under conditions of economic instability

Changes in accounting approaches	Specifics of changes under conditions of economic instability	Focus of changes under conditions of economic instability
Shift of priorities: from accuracy to relevance	Instead of excessive accuracy in presenting historical data, modern accounting focuses on providing relevant information for real-time managerial decision-making.	Under the new approach, accounting is transforming into a flexible, adaptive, and risk-oriented system that enables prompt responses to changes in the external environment.
Flexibility in choosing accounting policies	Economic instability drives enterprises to reassess accounting methods - for example, changing depreciation methods, revaluing assets, and applying currency risk hedging.	Under the new approach, accounting processes are becoming increasingly adaptive in terms of the frequency of financial reporting, which simultaneously creates high sensitivity to external factors—a manifestation of the butterfly effect.
Integration of digital technologies	With the development of digital platforms, artificial intelligence, and automated accounting systems, enterprises have gained tools for rapid change analysis, risk monitoring, and automatic adjustment of records.	Under the new approach, the adaptability of the accounting system is enhanced, and the time lag between an event and its recording is reduced.
Focus on sustainability and transparency	Modern accounting increasingly takes into account environmental, social, and governance (ESG) aspects, making it not only financially oriented but also value-oriented.	Under the new approach, changes in accounting help build investor trust in the company, even amid temporary financial fluctuations.
Increased use of scenario analysis and hypothetical models	Accounting is no longer merely a record of the past—it is increasingly becoming a forecasting tool.	Additionally, enterprises actively use accounting data for scenario analysis and multivariate modeling to assess the potential consequences of possible changes.

Source: compiled based on [3; 5].

In practical terms, this effect holds significant importance for areas such as accounting (where even a minor change in methodology or estimation can impact financial results and investor decisions), management (where a small managerial decision can alter motivation, productivity, and strategy), and marketing (where even subtle details—such as color, timing, or messaging—determine consumer response and campaign effectiveness).

ANALYSIS OF RESEARCH AND PUBLICATIONS

The issues of transforming approaches to accounting, management, and marketing are comprehensively examined in the works of Berezovska L., Kyrychenko A. [1], Zerkal A.V., Balabukh K.E. [4], Smotrova D.V. [7], and Demchenko T. [3]. In particular, the authors emphasize the need to adapt traditional methods to the demands of the modern digital economy, integrate innovative technologies into management processes, and enhance the role of strategic marketing in shaping the competitive advantages of enterprises. They also emphasize that changes in accounting policies must reflect new standards of transparency and analytical rigor, which are critically important for making effective managerial decisions.

At the same time, the issues of transforming approaches to accounting, management, and marketing in conditions of economic instability are examined rather superficially. Many scholars and practitioners are accustomed to working within traditional methodologies, which do not always quickly adapt to extreme changes, resulting in a focus on general principles rather than specific adaptations to instability.

FORMULATION OF THE ARTICLE'S OBJECTIVES

The purpose of this article is to analyze the transformation of approaches to accounting, management, and marketing under conditions of economic instability, as well as to explore how the principles of chaos theory can be integrated into these systems to enhance their flexibility, adaptability, and resilience.

THE PAPER MAIN BODY

The butterfly effect teaches us that even small things can have significant impacts. In a chaotic world where unpredictability is the norm, successful organizations are not those that control every variable, but those that timely detect weak signals within accounting, management, and marketing systems—and through these signals, adapt to disruptions and respond flexibly to even the slightest

Table 2. Analysis of changes in management approaches under conditions of economic instability

Changes in management approaches	Specifics of changes under conditions of economic instability	Focus of changes under conditions of economic instability
Shift from centralized to decentralized management	Management systems increasingly lean toward decentralizing decision-making, especially in crisis situations where speed and flexibility are more important than formal hierarchy.	The approach is aimed at viewing management as a nonlinear system, where local initiatives can significantly impact the entire system - an analogy to the «butterfly effect» in management.
Change in the role of the leader - from controller to facilitator.	The traditional role of a manager as a bearer of knowledge and controller is evolving into that of a facilitator, mentor, and coordinator.	According to this approach, leadership in conditions of instability is based on creating an environment where the management team can self-organize, learn quickly, and adapt.
Organizational flexibility and modularity of management processes.	Instead of rigidly structured organizations, flexible, modular structures are being implemented that can be easily reconfigured in response to external disruptions.	The approach ensures the enterprise's ability to promptly shift priorities, allocate resources, and adapt internal processes to new challenges.
Focus on emotional intelligence and soft skills.	When the system is unstable, intangible aspects of management-such as trust, engagement, and the team's emotional resilience-play a critical role.	Within the new approach, managers shift their focus from control and directives to developing communication skills, the ability to listen, and providing support.
Acceptance of instability as the norm.	Management coexists with uncertainty, transforming unpredictability into a source of innovation and growth.	This approach also involves flexible planning, scenario thinking, crisis management, and antifragility (as defined by Taleb).

Source: compiled based on [2; 5—6].

changes. Chaos theory does not reject logic-it emphasizes that order can emerge from chaos, but this requires a new managerial mindset capable of working with uncertainty as a resource [5].

Thus, in the field of accounting, even a slight shift in accounting estimates or the use of an alternative depreciation method can affect financial indicators, which in turn change how the enterprise is perceived by investors, creditors, and regulators. In an unstable economic environment where trust in data is critical, such a minor change can become a trigger for chain reactions, from stock price fluctuations to difficulties in accessing capital.

Thus, currently, enterprise accounting is transforming from a rigidly regulated system into a more flexible, adaptive, and risk-oriented model that enables prompt response to changes in the external environment. This transformation includes [3; 5]:

- shifting priorities (from accuracy to relevance);
- flexibility in choosing accounting policies;
- integration of digital technologies;
- a focus on sustainability and transparency;
- an increased role for scenario analysis and hypothetical models.

The features of the new approach to accounting under conditions of economic instability are outlined in more detail in Table 1.

The field of accounting has ceased to be a "safe haven" of bookkeeping accuracy. Within the context of chaos

theory, accounting now functions as a sensory system for the business, detecting even the slightest disturbances and laying the foundation for adaptive responses.

For example, during sharp fluctuations in exchange rates or rising inflation, timely detection of changes in purchasing power through accounting data (such as revaluation of liabilities, foreign currency revaluation of assets, or analysis of goods movement) enables management to quickly make decisions on adjusting pricing policies, optimizing contracts, or hedging currency risks. Such a response can reduce losses or even create a competitive advantage.

The outlined shift in the approach to accounting requires accountants and finance professionals to develop new competencies: strategic thinking, flexibility, IT knowledge, and a deep understanding of business processes.

In management, a small managerial decision-such as changing the communication style within a team or a minor reshuffling of functional responsibilities-can lead to changes in employee motivation, team effectiveness, and, over time, the overall organizational dynamics. In conditions of chaos, even micro-level changes can either destabilize or, conversely, stabilize macro-level processes.

Thus, traditional linear management approaches based on long-term planning, stable structures, and clear hierarchies are increasingly giving way to adaptive, flexible, and nonlinear models that encompass [2; 6]:

Table 3. Analysis of changes in marketing approaches under conditions of economic instability

Changes in marketing approaches	Specific Features of changes under economic instability	Focus of changes under conditions of economic instability
Shift towards dependencies of micro-decisions leading to macro-consequences	It lies in the fact that any micro-decision (for example, the color of the «Buy Now» button, the font in a post, the timing of a story publication, or the tone of a response in a comment) is not insignificant, as it can affect the virality of content, audience engagement, sales, and so on.	The approach assumes that every unsuccessful creative or insensitive message, especially in a crisis situation, can trigger a reputational storm, particularly in the environment of social media.
Focus on instability as a stimulus for personalization	It lies in the fact that in response to the chaos of the external environment, brands seek stability in their relationships with customers.	The approach drives the shift from mass marketing to personalized marketing, where each user is considered a unique individual.*
Viewing speed of response as a critical factor	In turbulent conditions, response time to situations (news, events, crises) is crucial.	The approach necessitates a shift toward reactive strategies: the marketing team must be ready to adapt campaigns literally “on the fly.”**
Rethinking values and the social context	In unstable times, the importance of brand ethics, social responsibility, and transparency grows.	The new approach assumes that consumers are sensitive to the signals that companies send.***

Note

*One positive customer experience (or mistake) can be quickly amplified through online channels, changing the overall brand perception.

** In dynamics, a small delay or incorrect phrasing of a message can escalate into a large-scale loss of trust.

*** Even the slightest hint of insincerity or indifference to the social context can trigger a wave of brand rejection (cancel culture).

Source: compiled based on [1-2; 4-5; 7]

- a shift from centralized to decentralized management;
- a change in the role of the leader (from controller to facilitator);
- organizational flexibility and modularity of management processes;
- a focus on emotional intelligence and soft skills;
- acceptance of instability as the norm.

The features of the new approach to management under conditions of economic instability are outlined in more detail in Table 2.

Chaos theory suggests that small managerial actions can lead to large-scale shifts, either positive or destructive. Therefore, effective management in an era of instability is the art of finely balancing order and unpredictability, where the key lies in the ability to learn quickly, act flexibly, and perceive the overall system dynamics beyond immediate events.

In marketing, the butterfly effect manifests in seemingly minor details: the color of packaging, the timing of an advertisement's release, or the tone used to address the target audience. Such “small things” can radically change consumer perception, trigger a viral effect, or, conversely, lead to a reputational crisis.

Thus, the current approach to marketing is implemented through rapid response, keen attention to details, and flexible influence on consumer behavior, information trends, and brand reputation capital. This approach encompasses [1—2; 4—5]:

- a shift toward recognizing micro-decisions' macro-consequences;

- focusing on instability as a driver for personalization;
- viewing speed of response as a critical factor;
- rethinking values and the social context.

The characteristics of the new approach to management under conditions of economic instability are outlined in more detail in Table 3.

In marketing, the butterfly effect is not just a metaphor but a real daily challenge: a small decision can either spark a new wave of success or trigger a crisis.

Therefore, modern marketing approaches involve not only technical expertise but also a high sensitivity to context, empathy, and the ability to adapt to chaos as a constant background.

CONCLUSIONS

In today's economic environment, characterized by instability and uncertainty, organizational effectiveness is determined not by complete control but by the ability to detect weak signals in accounting, management, and marketing systems and to adapt to changes. It has been established that the outlined need requires a rethinking of management approaches and a transition to models that treat uncertainty as a resource for development rather than a threat. Additionally, the research findings can be specified through the following conclusions:

1. In conditions of uncertainty, accounting ceases to be exclusively a tool for retrospective accuracy and transforms into a dynamic system focused on adaptability and forecasting.

2. In conditions of uncertainty, management increasingly focuses on organizational agility, the development of emotional intelligence, the rethinking of the leader's role, and readiness to act in an unstable environment.

3. In conditions of uncertainty, marketing transforms into a system based on rapid response, precise observation, and personalized influence.

Thus, in a world where uncertainty and instability are becoming the new norm, the butterfly effect gains particular practical significance.

At the same time, the prospects for further research lie in identifying measures through which enterprises will be able to reconsider their approaches to accounting, management, and marketing not merely as a set of linear processes, but as interconnected, nonlinear, and change-sensitive systems that require flexibility, foresight, and adaptability.

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