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PROBLEMS OF ADAPTING THE THEORY AND PRACTICE OF ACCOUNTING AND MARKETING TO MODERN REALITIES

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ПРОБЛЕМИ АДАПТАЦІЇ ТЕОРІЇ ТА ПРАКТИКИ ОБЛІКУ ТА МАРКЕТИНГУ ДО СУЧАСНИХ РЕАЛІЙ

In conditions of high dynamism in economic processes and the rapid development of digital technologies, the effective interaction between accounting and marketing theory and practice becomes significant, as it provides the foundation for making managerial decisions that are adequate to modern challenges and for creating competitive advantages for enterprises. Considering the outlined specifics, the study aims to identify the challenges in adapting the theoretical foundations and practices of accounting and marketing to contemporary economic conditions, driven by the digitalization of business processes, the integration of environmental and social aspects into reporting, the increasing role of big data analytics, and the personalization of marketing strategies. As a result of analyzing the challenges in adapting the theory and practice of accounting and marketing to contemporary realities, it can be concluded that this scope is quite broad, encompassing both methodological and organizational-technological aspects of enterprise operations. Among the key problems identified are: the lag of the theoretical framework behind practical needs; technical and informational incompatibility with modern digital platforms, CRM and ERP systems, payment services, and online sales channels; low levels of big data analytics usage in accounting and marketing; insufficient flexibility and responsiveness of accounting systems; institutional and regulatory barriers;

lack of integration of environmental and social factors; and a shortage of qualified personnel. It has been proven that the comprehensive modernization of the theoretical foundations and practical tools of accounting and marketing is a necessary condition for enhancing the competitiveness of enterprises and ensuring their resilience in the current economic environment. It is important to ensure the development of flexible concepts of accounting and marketing, broad opportunities for prompt data exchange and business process automation, active use of big data analytics, and the implementation of real-time processing and reporting; the adaptation of national accounting standards to international requirements, the reduction of legislative barriers to the implementation of modern management tools; the integration of environmental and social indicators into accounting systems and marketing strategies; and the systematic training and professional development of specialists in the field of accounting and marketing.

В умовах високої динамічності економічних процесів та стрімкого розвитку цифрових технологій особливого значення набуває ефективна взаємодія теорії та практики обліку й маркетингу, яка забезпечує основу для прийняття управлінських рішень, адекватних сучасним викликам, та формування конкурентних переваг підприємств. Враховуючи окреслену специфіку мета дослідження полягає в ідентифікації проблем адаптації теоретичних засад та практик обліку та маркетингу до сучасних економічних умов, зумовлених цифровізацією бізнес-процесів, інтеграцією екологічних і соціальних аспектів у звітність, зростанням ролі аналітики великих даних та персоналізацією маркетингових стратегій. У результаті проведеного аналізу проблем адаптації теорії та практики обліку та маркетингу до сучасних реалій можна зробити висновок, що це коло є доволі широким і охоплює як методологічні, так і організаційно-технологічні аспекти діяльності підприємств. Серед ключових проблем визначено: відставання теоретичної бази від практичних потреб; технічна та інформаційна несумісність з сучасними цифровими платформами, системами CRM, ERP, платіжними сервісами та онлайн-каналами збуту; низький рівень використання аналітики великих даних в обліку та маркетингу; недостатня гнучкість і швидкість реагування систем обліку; інституційні та нормативні бар'єри; відсутність інтеграції екологічних та соціальних факторів; дефіцит кваліфікованих кадрів. Доведено, що комплексна модернізація теоретичних основ і практичних інструментів обліку та маркетингу є необхідною умовою підвищення конкурентоспроможності підприємств і забезпечення їх стійкості у сучасних економічних умовах. Важливо забезпечити розвиток гнучких концепцій обліку та маркетингу, широкі можливості для оперативного обміну даними та автоматизації бізнес-процесів, активне використання аналітики великих даних, впровадження реального часу обробки та звітності; адаптацію національних стандартів обліку до міжнародних вимог, зменшення законодавчих бар'єрів для впровадження сучасних інструментів управління; інтеграцію екологічних і соціальних показників у системи обліку та маркетингові стратегії; системну підготовку та підвищення кваліфікації фахівців у сфері обліку та маркетингу.

Key words: data exchange; business process automation; big data analytics; processing time; legislative barriers; indicators; accounting systems; marketing strategies; specialists in accounting and marketing.

Ключові слова: обмін даними; автоматизація бізнес-процесів; аналітика великих даних; час обробки; законодавчі бар'єри; показники; системи обліку; маркетингові стратегії; фахівці обліку та маркетингу.

PROBLEM STATEMENT

Under the conditions of high dynamism in economic processes and the rapid development of digital technologies, the effective interaction between the theory and practice of accounting and marketing acquires special importance, providing a foundation for management decisions that are adequate to modern challenges and for shaping enterprises' competitive advantages. Considering the outlined specifics, both domestic and global theory and practice of accounting and marketing reveal significant problems related to the insufficient adaptation of traditional methods and concepts to the new realities

formed as a result of: the digitalization of business processes, the integration of environmental and social aspects into reporting, the growing role of big data analytics, and the personalization of marketing strategies.

The insufficient pace of updating the theoretical framework and practical tools leads to a decrease in the efficiency of accounting processes and the promotion of goods and services, as well as an increased risk of losing market share and failing to meet stakeholder requirements. Therefore, the relevance of this study is determined by the need to explore the problems and directions of modernizing accounting and marketing systems, taking

Lag of the theoretical framework behind practical needs

Area of manifestation: existing concepts of accounting and marketing do not fully take into account the challenges of the digital economy, globalization processes, and new approaches to creating value for the customer.

Technical and informational incompatibility

Area of manifestation: the use of outdated accounting systems and the lack of integration capabilities with CRM, ERP, payment services, and online platforms.

Low level of big data analytics usage in accounting and marketing

Area of manifestation: focus on mass rather than personalized communication strategies; insufficient use of behavioral and transactional information.

Insufficient flexibility and responsiveness of accounting systems

Area of manifestation: reporting is generated with delays, which reduces the possibilities for prompt managerial analysis.

Areas of manifestation of problems in adapting the theory and practice of accounting and marketing to modern realities

Institutional and regulatory barriers

Area of manifestation: inconsistency of certain provisions of national accounting standards with international requirements; difficulties in implementing new tools due to legislative restrictions.

Lack of integration of environmental and social factors

Area of manifestation: insufficient consideration of ESG indicators (environmental, social, and governance) in reporting and marketing strategies, which reduces investment attractiveness.

Shortage of qualified personnel

Area of manifestation: insufficient training of specialists capable of combining knowledge in accounting, marketing, data analytics, and digital technologies.

Fig. 1. Problems of adapting the theory and practice of accounting and marketing to modern realities

Source: compiled based on [1;4—6].

into account the transformational impact of global and national factors. This will make it possible to develop comprehensive approaches capable of ensuring enterprises' resilience and flexibility in a competitive environment, as well as contributing to the enhancement of their innovative capacity.

ANALYSIS OF RESEARCH AND PUBLICATIONS

The features of change management in the theory and practice of accounting and marketing have been examined in the works of Pashchenko O.P., Tarasiuk O.V. [3], Kurylo L.I., Bodnar O.V., Hutorov A.O. [4], and Semanyuk V.Z. [6]. In particular, scholars have considered the specifics of integrating digital technologies into accounting and financial flow control, analyzed the impact of digitalization on consumer behavior, channels for promoting goods and services, as well as the necessity of continuous monitoring of changes in the competitive environment.

At the same time, the issue of adapting accounting and marketing systems to modern economic conditions has largely remained outside the focus of scholars. This complicates effective change management in the digital economy, as existing theoretical models do not fully reflect the rapid pace of business process transformation, shifts in competition models, and new accounting and reporting standards. As a result, enterprise practices often outpace theory, forcing managers to independently seek solutions for integrating digital tools, automating processes, and adapting marketing strategies to a dynamic market.

FORMULATION OF THE ARTICLE'S OBJECTIVES

The aim of the study is to identify the problems of adapting the theoretical foundations and practices of

accounting and marketing to modern economic conditions, driven by the digitalization of business processes, the integration of environmental and social aspects into reporting, the growing role of big data analytics, and the personalization of marketing strategies.

THE PAPER MAIN BODY

The adaptation of the theory and practice of accounting and marketing to modern realities is a process of purposeful updating, improvement, and harmonization of scientific concepts, methodological approaches, and applied tools in these fields in accordance with changes in the external and internal environment of enterprises.

It should be noted that the adaptation process involves a comprehensive consideration of transformations driven by the digitalization of the economy, changes in the legislative framework, the integration of environmental and social factors into business models, the growing role of big data analytics, and the implementation of innovative communication technologies.

The need for such adaptation is explained by the fact that traditional approaches, developed under relatively stable market conditions, lose their effectiveness in today's dynamic environment. As a result, the lack of updates to theoretical foundations and practical tools leads to discrepancies between accounting information and actual managerial needs, reduced effectiveness of marketing strategies, loss of market share, and the weakening of an enterprise's competitive position.

For example, outdated accounting methods (maintaining records mainly on paper or in local Excel spreadsheets, using accounting software without APIs or integration modules, etc.) do not allow for the prompt integration of data from electronic payment systems and CRM platforms. Marketing tools developed without

Table 1. Area of manifestation of the lag of the theoretical framework behind the practical needs of the enterprise

Area of manifestation	Manifestation of the lag of the theoretical framework behind practical needs
information exchange in accounting and marketing*	The concepts of accounting and marketing do not account for the high speed of information exchange characteristic of the digital economy and are insufficiently flexible for prompt decision-making.
automation of business processes in accounting and marketing**	Theoretical models do not consider the widespread use of e-commerce, mobile platforms, and process automation, which change the role of humans and traditional management schemes.
changes in competition models, distribution channels, and reporting standards***	Current concepts are not sufficiently adapted to new competition models, digital sales channels, updated reporting standards, and dynamic market conditions.

Note:

* This refers to the manifestation of shortcomings in the process of transmitting, receiving, and reconciling data among participants in the enterprise management system, which ensures well-founded decision-making.

** This refers to the manifestation of shortcomings in the process of implementing software solutions and technologies that perform routine operations without constant human intervention, aiming to reduce errors, speed up work, and increase efficiency.

*** This refers to the manifestation of shortcomings in the processes of building key transformations in the business environment that affect how a company operates, sells, and reports.

Source: compiled based on [1; 4–5].

leveraging big data analytics (such as mass email campaigns without audience segmentation) are unable to provide personalized customer interactions, which, in turn, leads to reduced communication effectiveness, loss of customer loyalty, decreased sales volumes, and, consequently, the weakening of the enterprise's market position [1; 5].

The range of problems related to adapting the theory and practice of accounting and marketing to modern realities is quite broad, encompassing both methodological and organizational-technological aspects.

Among the main problems, the following can be highlighted: the lag of the theoretical framework behind practical needs; technical and informational incompatibility with modern digital platforms, CRM systems, ERP systems, payment services, and online sales channels; low level of big data analytics usage in accounting and marketing; insufficient flexibility and responsiveness of accounting systems; institutional and regulatory barriers; lack of integration of environmental and social factors; and a shortage of qualified personnel.

A more detailed description of the areas where these problems manifest is presented in Figure 1.

Thus, regarding the lag between the theoretical framework and practical needs, it is shaped by existing concepts in accounting and marketing, which were primarily developed under conditions of a stable economic environment and limited capabilities of digital technologies. These concepts do not entirely address the challenges presented by the digital economy, particularly the following factors (see Table 1):

— The rapid pace of information exchange.

— The automation of business processes, which heavily relies on e-commerce and mobile platforms.

— The effects of processes that alter competition models, distribution channels, and reporting standards.

Thus, theoretical approaches often lag behind business needs for flexible and adaptive tools capable of integrating data from various sources, taking into account personalized customer expectations, and meeting new approaches to value creation and measurement (including environmental and social aspects [4–5]). As a result, enterprises are forced either to independently develop non-standard solutions or to operate based on incomplete and outdated methodological frameworks, which reduces the effectiveness of their activities.

Regarding technical and informational incompatibility, it is caused by the fact that a significant proportion of enterprises continue to use accounting systems developed without considering modern requirements for integration and business process automation. Such software products:

— Often function as isolated environments, essentially operating "on their own" with little to no interaction with other systems, even when these are also used within the enterprise. For example, an accounting program may store all data exclusively in its internal database in a closed format, and to transfer data to another system (such as a CRM or warehouse management system), files (Excel, CSV) must be manually exported and then manually imported into the other program [1].

— Do not support working through APIs or standardized data exchange formats (e.g., XML, JSON, EDI) that allow programs to interact automatically. As a result, a store's inventory accounting program might only generate printed PDF reports but be unable to send data for automatic upload to the online store's website [1–2].

Table 2. Area of manifestation of the low level of big data analytics usage in the accounting and marketing of enterprises

Area of manifestation	Manifestation of the low level of big data analytics usage
Accounting data processing*	• Insufficient use of predictive analytics tools; • Absence or limited use of automatic anomaly detection in financial data; • Underdeveloped real-time cost analysis.
Marketing data processing**	• Dominance of mass, universal communication strategies; • Absence or limited implementation of personalized offers based on behavioral and transactional data; • Insufficient use of data for accurate target audience segmentation and demand forecasting.

Note:

* Refers to the manifestation of the problem in activities aimed at recording, systematizing, and controlling data to ensure reporting accuracy and regulatory compliance.

** Refers to the manifestation of the problem in activities aimed at analyzing and using data to make decisions that help attract and retain customers.

Source: compiled based on [3; 6].

— Fail to provide seamless interaction with CRM systems, ERP platforms, online stores, payment gateways, and other digital services. Consequently, even if a sale is processed in an online store, the accountant must manually enter the transaction data into the accounting system [1].

As a result, the integration of information from various sources is carried out manually, which increases time costs, raises the risk of errors, and slows access to up-to-date data for managerial analysis and marketing decision-making. Such technical and informational fragmentation reduces the enterprise's responsiveness to changes in the market situation, complicates the implementation of personalized communications with customers, and limits management efficiency in the digital economy.

Regarding the low level of big data analytics usage in accounting and marketing, it is shaped by the rapid development of information collection and processing

technologies, within which a significant number of enterprises remain focused on using traditional analysis methods that [3; 6]:

- Involve working with limited datasets;
- Rely on simplified statistical models.

In terms of the area of manifestation (see Table 2), in the accounting sphere this is evident in the insufficient use of tools for predictive analytics, automatic anomaly detection, and real-time cost analysis, while in marketing it is reflected in the dominance of mass, universal communication strategies instead of personalized offers built on clients' behavioral and transactional data.

For example, management analyzes expenses only at the end of the month when the accountant prepares the report, and the system lacks automatic detection of suspicious transactions — such as a purchase of materials at a price twice the market average.

Table 3. Areas of manifestation of insufficient flexibility and responsiveness of enterprise accounting systems

Area of manifestation	Manifestation of insufficient flexibility and response speed
Representation of the current state of resources*	Delay in representing the actual state of finances, inventory, or goods movement: For example, warehouse balances are updated only once a month, so managers cannot see shortages for current orders.
Conducting operational management analysis**	Inability to quickly assess sales, cost, or production performance: Specifically, management cannot promptly compare planned and actual expenses for the past week due to the lack of daily data.
Identification of problem areas and areas for adaptation of accounting systems to changes***	Difficulty identifying inefficiencies in the system: It is challenging to pinpoint where data is delayed, where processes are duplicated or slowed down, and what changes are needed to improve the speed and accuracy of accounting.

Note:

* Refers to the manifestation of the problem when representing in the accounting system the actual quantity and status of the enterprise's resources at any given moment.

** Refers to the manifestation of the problem when quickly collecting, processing, and evaluating current information about the enterprise's activities to make managerial decisions in real-time or near-real-time.

*** Refers to the manifestation of the problem when analyzing the enterprise's activities and the accounting system itself (which complicates the identification of weaknesses, errors, process bottlenecks, and potential areas for improvement).

Source: compiled based on [2; 4; 6—7].

Table 4. Areas of manifestation of the shortage of qualified personnel in accounting and marketing in modern enterprises

Area of manifestation	Manifestation of the skilled workforce deficit
Ability of accountants and marketers to implement modern digital tools*	Difficulties in using ERP, CRM, payment, and analytical platforms; delays in data collection and integration; low accuracy and untimely managerial information.
Ability of accountants and marketers to adapt business processes to market requirements**	Challenges in quickly modifying accounting and marketing processes; limited use of big data analytics for customer segmentation and demand forecasting; low flexibility in personalizing strategies.

Note:

* Refers to the manifestation of the problem in the ability of specialists to effectively use modern technologies and software solutions for automation, analysis, and optimization of business processes.

** Refers to the manifestation of the problem in the ability to modify or optimize internal business processes so that they can quickly respond to changes in market conditions and customer needs.

Source: compiled based on [1; 3; 7].

The consequence of not utilizing big data capabilities is the enterprise's limited ability to accurately segment its audience, forecast demand, detect changes in consumer preferences, and promptly adapt both marketing and accounting tools to new conditions. Ultimately, this leads to reduced effectiveness of advertising campaigns, inaccuracies in financial forecasts, and the loss of potential competitive advantages.

Regarding the insufficient flexibility and responsiveness of accounting systems, this issue arises because modern enterprises require prompt access to financial and operational information, which is essential for making timely managerial decisions. However, traditional accounting systems are often focused on generating periodic reports (monthly, quarterly, or annual), which leads to (see Table 3) [4; 6—7]:

- Delays in accurately reflecting the current status of accounted resources;
- Limited opportunities for conducting operational management analysis;
- A restricted ability to identify problem areas and adapt the enterprise's accounting systems in response to changing market conditions.

Insufficient flexibility of accounting systems, combined with their low integration with other business processes, complicates analytics automation, limits the effectiveness of monitoring costs and revenues, and increases the risk of making decisions based on outdated or incomplete data.

Regarding institutional and regulatory barriers, they stem from the current practices in accounting and marketing, which heavily depend on the legislative and regulatory environment that defines reporting rules, financial information standards, and transparency requirements for enterprises. In many cases, national accounting standards and regulatory provisions are not fully aligned with international requirements (e.g., IFRS, GAAP), which [2; 6—7]:

- Complicates the integration of enterprises into global markets. For example, a Ukrainian company reporting under national standards cannot quickly present

financial statements to international investors who expect IFRS-compliant reports.

- Increases the complexity of preparing consolidated financial statements. For instance, companies with multiple subsidiaries are forced to manually convert local financial data into a format compatible with international standards, consuming time and increasing the risk of errors.

— Creates obstacles to implementing modern digital and analytical tools, such as automated accounting systems, big data tools, or marketing platforms with personalized offerings. For example, automated accounting or marketing platforms that provide personalized recommendations often require standardized data in IFRS or GAAP format. If national standards differ significantly, integrating these systems into operations becomes more difficult or requires additional adaptation.

As a result, enterprises face increased costs to bring their systems into compliance, a slowdown in innovation processes, and reduced competitiveness compared to more agile market players.

Regarding the lack of integration of environmental and social factors, this is shaped by the conditions in which modern enterprises are increasingly evaluated not only by financial indicators but also by environmental, social, and governance (ESG) criteria. Traditional accounting and marketing systems often overlook important factors related to environmental, social, and governance (ESG) aspects, leading to the following issues:

1. Incomplete representation of the enterprise's impact on the environment, society, and corporate governance.
2. Fragmented reporting that does not fully capture the sustainability of the business model.
3. Disjointed marketing strategies that fail to demonstrate the enterprise's commitment to social responsibility effectively.

This issue reduces the investment attractiveness of the enterprise, limits access to financing—especially from international and ESG-focused investors—and increases the risk of reputational losses if the enterprise's activities are inconsistent with the contemporary social and environmental expectations of stakeholders.

Regarding the shortage of qualified personnel in modern enterprises, it is driven by a lack of specialists who possess integrated competencies in accounting, marketing, data analytics, and digital technologies. Traditional education and internal training programs often fail to adequately integrate essential skills, which leads to several limitations (see Table 4) [1; 3]. These limitations hinder accountants and marketers in two significant ways:

1. They struggle to effectively implement modern digital tools.

2. They find it challenging to adapt business processes to meet the demands of a dynamic market.

Such a problem reduces the efficiency of accounting processes and marketing strategies, slows down the implementation of innovations, limits the enterprise's competitiveness, and increases the risk of losing market share.

CONCLUSIONS

As a result of the conducted analysis of the challenges in adapting accounting and marketing theory and practice to modern realities, it can be concluded that this set of issues is quite broad, encompassing both methodological and organizational-technological aspects of enterprise activities. The key problems identified include: the lag of the theoretical framework behind practical needs; technical and informational incompatibility with modern digital platforms, CRM and ERP systems, payment services, and online sales channels; low utilization of big data analytics in accounting and marketing; insufficient flexibility and responsiveness of accounting systems; institutional and regulatory barriers; lack of integration of environmental and social factors; and a shortage of qualified personnel.

Thus, a comprehensive modernization of the theoretical foundations and practical tools of accounting and marketing is a necessary condition for enhancing the competitiveness of enterprises and ensuring their resilience in the current economic environment. It is crucial to promote the development of flexible accounting and marketing concepts, provide broad opportunities for real-time data exchange and business process automation, actively utilize big data analytics, implement real-time processing and reporting, adapt national accounting standards to international requirements, reduce legislative barriers to the adoption of modern management tools, integrate environmental and social indicators into accounting systems and marketing strategies, and systematically train and upskill specialists in accounting and marketing.

The prospects for further research lie in the development of flexible concepts that incorporate digitalization, data integration, process personalization, and value creation for the customer. This will enable theory to respond more rapidly to changes in business practice.

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