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Management Report in Accounting and Management of Innovation Activities

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Introduction. The spread of integrative approaches in accounting and control practices has contributed to the development of a new form of disclosure – external management reporting. This report unites the characteristics of traditional financial statements and internal managerial reports by presenting both financial and non-financial metrics within a single informational framework aimed at satisfying the needs of a wide range of stakeholders. Existing external reporting formats do not adequately reflect innovation-related processes, which highlights the need to explore improved methods for presenting comprehensive indicators of a company's innovative activity tailored to the information demands of various user groups. Purpose of the article is to clarify the interrelationship between the Management Report and other forms of reporting and to develop a recommended structure and content of the report that take into account the specifics of a company's innovation activity. The necessity of expanded disclosure of information on a company's innovation activity in external management reporting is substantiated in view of its limited presentation in regulated financial statements. It is proposed that indicators of innovation activity in the Management Report be structured according to the following sections: the role of innovation activity among the company's functional areas, innovation units within the organizational structure; the impact of innovation generation and adoption processes on performance; the impact of innovation activity on financial indicators; environmental innovations and their environmental impact; innovations in ensuring social standards and HR policy; risks related to the generation and implementation of innovations; the list of innovation projects with presentation of their variable parameters; the interrelationship between innovation and investment activities; innovation-driven development trends; and the orientation of innovation activity toward internal stakeholders. The expediency of addressing the information needs of not only internal but also external stakeholders in the Management Report is substantiated. It is demonstrated that preparing external management reporting in an electronic format with the use of graphical elements, analytical tables, interactive forms, and expert commentary enhances the comprehensibility of reporting indicators and enables controlled disclosure of confidential information in compliance with the requirements for protecting trade secrets related to a company's innovation processes. Expanded disclosure of information on innovation activity in the Management Report increases the informational value of external management reporting and ensures a comprehensive reflection of the impact of innovation on various aspects of a company's operations. The use of an electronic reporting format with analytical and visual elements improves stakeholders' understanding of the data while ensuring compliance with confidentiality requirements.

Keywords: accounting, reporting, innovation activity, Management Report, innovation processes, reporting integration, trade secret.

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Звіт про управління в обліку та управлінні інноваційною діяльністю

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Анотація. Реалізація інтеграційних тенденцій в обліку та контролі привела до формування зовнішньої управлінської звітності. Звіт про управління поєднує ознаки зовнішньої фінансової та внутрішньогосподарської (управлінської) звітності через комбінацію фінансових та нефінансових показників для інтегрованого інформування внутрішніх та зовнішніх стейкхолдерів. Проте зовнішня звітність недостатньо розкриває інформацію про інноваційні процеси, що зумовлює актуальність досліджень у сфері формування різноаспектних звітних показників щодо інноваційної діяльності підприємства для різних груп користувачів. Мета статті полягає в уточненні взаємозв'язку звіту про управління з іншими формами звітності та розробці рекомендованої його структури та контенту у частині врахування специфіки інноваційної діяльності підприємства. Обґрунтовано необхідність розширеного розкриття інформації про інноваційну діяльність підприємства у зовнішній управлінській звітності з огляду на її обмежене висвітлення у регламентованій фінансовій звітності. Запропоновано формувати показники інноваційної діяльності у звіті про управління за структурними розділами: «Організаційна структура та опис діяльності підприємства» (місце інноваційної діяльності серед напрямів функціонування підприємств, інноваційні підрозділи в організаційній структурі підприємства), «Результати діяльності» (вплив процесів генерування та освоєння інновацій на результати діяльності), «Ліквідність та зобов'язання» (вплив інноваційної діяльності на фінансові показники), «Екологічні аспекти» (екологічні інновації та вплив на навколишнє середовище), «Соціальні аспекти та кадрова політика» (інновації у забезпеченні соціальних стандартів і кадрової політики підприємства), «Ризики» (ризики генерування та впровадження інновацій), «Дослідження та інновації» (перелік інноваційних проєктів з відображення їх варіативних параметрів), «Фінансові інвестиції» (взаємозв'язок інноваційної та інвестиційної діяльності підприємств), «Перспективи розвитку» (інноваційні тренди розвитку), «Корпоративне управління» (орієнтація інноваційної діяльності на внутрішніх стейкхолдерів). Визначено доцільність врахування у звіті про управління інформаційних потреб не лише внутрішніх, а й зовнішніх стейкхолдерів. Доведено, що формування зовнішньої управлінської звітності в електронному форматі з використанням графічних елементів, аналітичних таблиць, інтерактивних форм і експертних висновків сприяє підвищенню зрозумілості звітних показників та забезпечує контрольований розподіл конфіденційної інформації відповідно до вимог збереження комерційної таємниці щодо інноваційних процесів підприємства. Розширене розкриття інформації про інноваційну діяльність у звіті про управління підвищує інформативність зовнішньої управлінської звітності та забезпечує комплексне відображення впливу інновацій на різні аспекти діяльності підприємства. Використання електронного формату подання звітності з аналітичними й візуальними елементами сприяє кращому сприйняттю даних стейкхолдерами та водночас дає змогу дотримуватися вимог збереження конфіденційної інформації.

Ключові слова: облік, звітність, інноваційна діяльність, звіт про управління, інноваційні процеси, інтеграція звітності, комерційна таємниця.

Introduction. The culmination of aggregating accounting data for both internal and external purposes is the creation of integrated reporting. Such reporting brings together financial and non-financial information in a unified format designed to meet the informational needs of the widest circle of stakeholders. Alongside mandatory financial statements, enterprises have adopted the practice of compiling a Management Report intended to communicate relevant information to external users. National regulations require many categories of enterprises to prepare this form of external managerial disclosure [1].

At the same time, statistical and tax authorities demonstrate relatively little engagement with Management Reports, since the absence of a strictly regulated structure limits the possibility of applying automated tools for processing statistical and fiscal data. Conversely, external audiences show greater interest in disclosures related to environmental, social, and governance dimensions of business activity, which are closely associated with sustainable development. Other accounting-

related objects receive less attention in the Management Report because they generate comparatively lower demand among users of reporting information.

Such reporting documents are largely based on international experience in sustainability reporting. Global guidelines for external management reporting tend to narrow the subject matter of reporting documents. In international sustainability reporting practice, it is customary to disclose the key areas of a company's activities in terms of environmental, social, and governance aspects [2]. Nevertheless, external management reporting should complement financial statements to ensure a comprehensive informational interpretation of all areas of a company's operations. In other words, the Management Report should contain information that is not disclosed in financial statements. This creates complex interrelationships between the management report and other reporting forms within the enterprise management system.

Analysis of research and publications. Scholarly discussions increasingly focus on the preparation and disclosure of Management Reports. Studies in this area typically follow two key lines of inquiry: examining how this report differs from and relates to other types of corporate reporting, and exploring ways to refine its structure as well as enhance the substance of the information it contains. Comparisons of the Management Report with other types of reporting have been conducted by various scholars: Hniedina K. and Nahorni P. – «with financial reporting, emphasizing social and environmental components» [3]; Bezverkhyi K.V. – «with integrated reporting, focusing on the use of integrative practices for presenting accounting information through the combination of financial and non-financial indicators» [4]; Zhihlei I.V. – «simultaneously with financial and managerial reporting, which allowed identification of common and distinctive features» [5]; Tsaruk V.Yu. – «with internal reporting as a comprehensive process supporting corporate governance» [6]; Ozeran A.V. – «with reports prepared by company management for owners or founders» [7]; Bezverkhyi K.V. and Panteleiev V.P. – «with consolidated reporting of various business entities, including mutual exclusions and limitations» [8]; Serpeninova Yu. et al. – «with sustainability reporting at enterprises that negatively impact the environment» [9].

Conversely, researchers offer guidance on how to streamline the development of the Management Report, ensuring it aligns with the demands and expectations of both internal organizational needs and external stakeholder requirements. In particular, «the legislative framework as the basis for the regulatory and legal support for Management Report preparation» was studied by Yevsieieva O., Pidopryhora I., and Kovalova D. [10]. Their research was supplemented by Tivonchuk O. and Venta N., who «examined international requirements for preparing external management reporting» [11]. Hrechko A. and Ocheretiana O. «identified the Management Report as a tool for enhancing a business's investment attractiveness» [12]. «The methodology for the report's content, including data processing methods, accuracy and completeness control, and the use of modern information technologies to automate data processing», was summarized by Shkromida N., Savliak M., and Malyshev S. [13]. «Organizational aspects of external reporting under the influence of information technology application» were clarified by Muravskiy V. [14]. Additionally, Hembarska N., Kvasnii L., and Danylkiv Kh. «systematized the structural content of external management reporting, which may vary depending on changing factors» [15]. «The procedures for preparing the Management Report for the purposes of subsequent external review» were determined by Zamai O.O. [16].

Even with extensive academic work on external management reporting, the precise ways of representing specific accounting elements – such as innovation – within the Management Report are still insufficiently studied. Nevertheless, the vast majority of scholars acknowledge the essential function of the Management Report as a key provider of both financial and non-financial data for diverse stakeholder groups. Research also highlights the prominent and highly valued position of the Management Report within the broader framework of corporate reporting.

Purpose of the article is to clarify the interrelationship between the Management Report and other forms of reporting and to develop a recommended structure and content of the report that take into account the specifics of a company’s innovation activity.

Results. The Management Report combines features of both internal and external reporting. On one hand, similar to financial statements, it is primarily intended for external users. National legislation identifies a common list of potential stakeholders for both external management and financial reporting. At the same time, there are no regulatory guidelines defining the taxonomy of the Management Report, which potentially broadens the range of interested users.

The deregulated format of external management reporting makes it closer to internal (managerial) reporting. The flexibility in selecting indicators, methods of comparison, and visualization makes both internal and external reporting more user-friendly. Internal reporting is typically addressed to specific staff members, assigning responsibility for interpreting the indicators and taking managerial actions. In contrast, external management reporting does not have a designated recipient; it is public and accessible to the external environment. The openness of the Management Report requires a careful approach to publishing accounting information, which may include trade secrets. Internal management reporting is almost always confidential, limiting access by external users. Against the backdrop of cybersecurity concerns, there is a tension between the desire to disclose comprehensive information in external management reports and the need to protect the company’s information security [17].

Common and distinctive features of the Management Report compared to external financial and internal managerial reporting are summarized in Table 1.

Table 1

Comparison of different forms of reporting in the context of reflecting innovation activity

Comparative criterion	Financial Reporting	External Management report	Internal Management reporting
Type of users	External		Internal
Regulation of taxonomy	Present	Absent	
Financial indicators	Present		
Non-financial indicators	Absent	Present	
Public disclosure	Expected		Not provided
Confidentiality of information	No		Yes
Mandatory formation	Present	Часткова	
Liability for violation of the procedure	Expected	Not foreseen	Partial
Format of information submission	Digital	Digital, textual, graphical	
Analytical and contextual interpretation	Not anticipated	Predicted	Partial
Time intervals	Past, partly present	Past, present, future	
Submission to regulatory institutions	Expected	Partial	Not provided
International orientation	Expected	Partial	Not provided

Source: systematized by the authors.

The Management Report integrates features of both internal and external reporting, particularly in reflecting innovation activity. Innovations receive minimal attention in financial statements, making the Management Report a more comprehensive source of reporting information. Paradoxically, innovations can be accounted for across all recommended sections of the national Management Report.

Its greatest integrative function lies in its wide communicative role: the report serves both internal and external stakeholders interested in the company’s innovation activity, highlighting the importance of qualified personnel responsible for preparing external management reporting. Typically, medium

and large enterprises of public interest prepare such reports. Accounting units usually handle the preparation, as staff responsible for standardized financial reporting are also involved in organizing public management reports. Parallel preparation of financial and external management reports is justified by overlapping stakeholder groups, with the Management Report complementing financial indicators regarding innovations.

However, accounting staff responsible for financial reporting may lack sufficient information on innovation activity. Since regulated financial statements contain few innovation-related indicators, traditional accountants often cannot fully populate the Management Report with relevant innovation data. Structurally and in terms of content, the public Management Report resembles internal managerial reporting, with flexible taxonomy defined by stakeholder needs. Management accounting specialists are best positioned to develop this specialized content, identify relevant information, and ensure appropriate confidentiality. Confidential information on innovation processes is typically disclosed in internal reports, while external reports can present a fuller interpretation without compromising enterprise security.

Management accounting specialists often have more comprehensive information on innovation activity, due to the need to inform management and maintain direct communication with relevant departments. Effective communication ensures timely preparation of indicators for both internal and external reporting. Internal audit specialists can also be involved as informational guarantors, verifying non-financial indicators and supporting expert assessments of innovation activity. Given the scarcity of financial data on innovations, these expert assessments are often subjective, making internal monitoring crucial to enhance external stakeholder trust.

The Management Report compensates for the lack of financial indicators in traditional reporting. External management reporting should include alternative, formalized means of presenting innovation information, as external users often lack the expertise to interpret it independently. Electronic formats significantly improve accessibility, comprehension, and adaptability of information, allowing reports to meet stakeholder needs while maintaining cybersecurity.

Most enterprises structure their Management Reports like traditional web pages, ensuring public access and ease of search. Electronic content can adapt to individual users' interests and access rights, displaying different levels of information based on authorization. Visual and interactive elements enhance ergonomics and stakeholder experience. Graphical representations – such as innovation process diagrams, digital models of equipment, comparative tables, and illustrative service layouts – improve understanding of innovation as an accounting object. Multi-period data, presented through charts and schemes, allows visualization of past trends and future projections. Each visual element should be accompanied by explanatory text and relevant financial and non-financial indicators, with brief expert commentary to support stakeholder decision-making and public assessment of the company's innovation commitments. Figure 1 illustrates the recommended content of external management reporting on innovation activity aligned with stakeholder interests.

The first section of the Management Report, "Organizational Structure and Business Description," should reflect how management positions various types of enterprise activities. It is recommended to explain innovation activities as part of the company's core, supporting, or service functions and to highlight innovation as an expected outcome of business operations. The section should clarify the role of innovations in achieving strategic objectives, for example, as primary products or as tools for gaining strategic advantages.

This section should also list organizational units and departments involved in innovation. For clarity, graphical illustrations of the organizational structure, including key responsibilities, geographic distribution of innovation units, and interactions with research clusters or international innovation partners, may be provided.

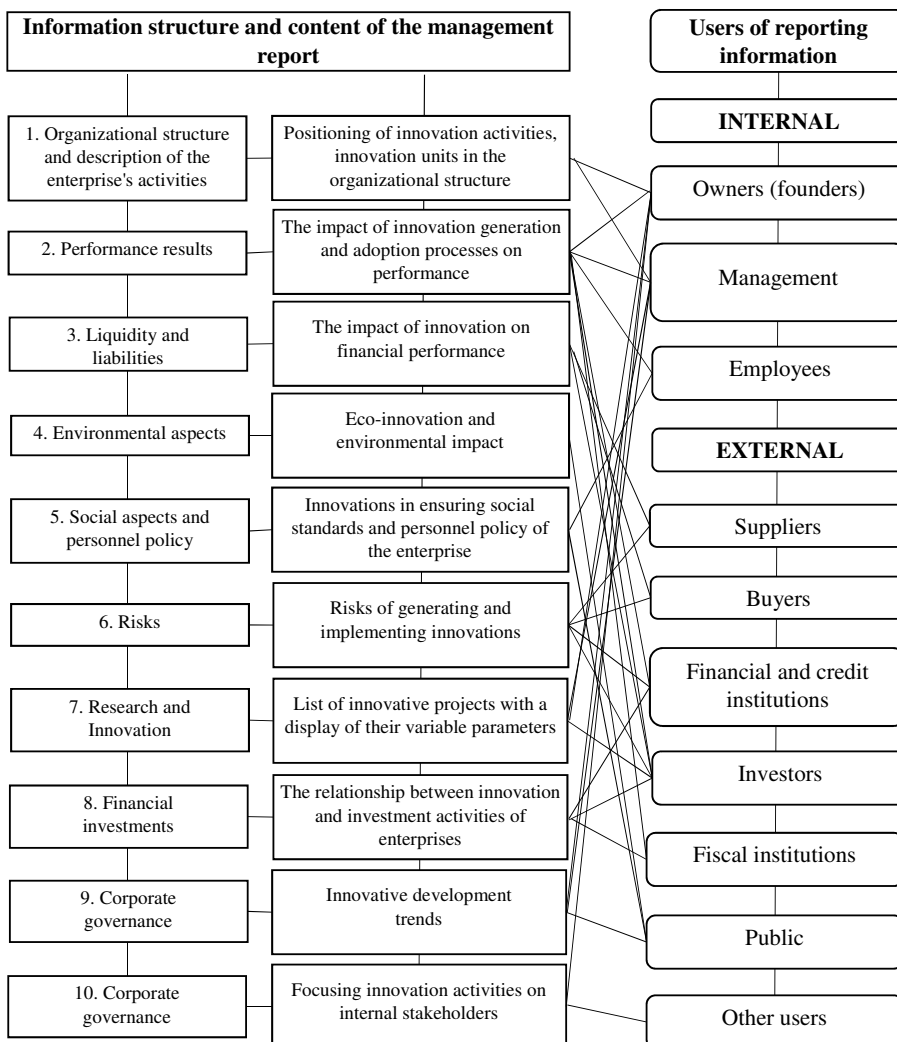


Fig. 1. Recommended structure and content of a management report in the context of informing different groups of stakeholders about innovation activities.

Source: developed by the authors.

The “Performance Results” section presents numerical and financial data, including a comprehensive list of completed or implemented innovation projects, products, and services. Only aggregated indicators should be provided to protect trade secrets and prevent sensitive information from being misused. The focus should be on demonstrating the impact of innovations on overall enterprise performance rather than detailing the operational mechanisms.

Innovation inevitably generates costs. The “Liquidity and Liabilities” section should reflect generalized innovation-related expenses and obligations, such as grants, credit lines, or technological investments, without revealing detailed project-level data. Aggregated figures demonstrate the impact of innovation on financial results while avoiding potential risks of industrial or innovation espionage. Positive changes in liquidity and financial indicators can serve as measures of innovation effectiveness over time.

Innovations may also address environmental and social aspects. In the “Environmental Aspects” section, management should describe innovation projects that improve environmental performance and explain changes in ecological impact. Similarly, the “Social Aspects and HR Policy” section should demonstrate measures that optimize labor efficiency, working conditions, employee satisfaction, and support for staff-driven innovation initiatives. Examples may include training programs, personalized development paths, hackathons, business incubators, or talent support initiatives.

Innovation carries inherent risks at every stage of generation and implementation. The “Risks” section should provide a general overview of organizational, market, and regulatory risks without disclosing sensitive financial details. Organizational risks may include barriers to successful implementation, resistance to change, or outdated management approaches. Financial risks, such as excessive costs, delayed payback, or potential losses, should be described in generalized terms to avoid harming stakeholder confidence. Market and regulatory risks, including uncertain demand, complex positioning, or lengthy certification processes, can be included. The report may also outline ways to mitigate these risks to ensure project success.

The “Research and Innovation” section should provide structured information about innovation projects, including their stage, type (in-house development or implementation), and funding sources (own funds, loans, grants, or other investments). Expenditures should only be presented in total, avoiding detailed project-level financial data to protect commercial confidentiality.

The “Financial Investments” section should show the role of innovation investments within the overall investment strategy, including the share and dynamics of resources allocated to innovation, as well as external investments and partnerships with startups or associated companies. This section links innovation with overall enterprise investment activity and economic outcomes.

Finally, the “Development Prospects” section should outline future innovation trends and strategic plans for short-, medium-, and long-term periods, emphasizing solutions expected to deliver the greatest benefits and their potential impact on competitiveness and financial indicators. Forecasts may also consider the influence of innovations on market position and long-term strategic goals.

Among internal users, owners (founders) are particularly concerned with the enterprise’s performance, the impact of innovation processes, the achievement of innovation goals, and prospects for further innovation development. From their perspective, the ultimate aim of innovation is to maximize economic or other benefits from producing or implementing innovations. Managers share similar interests, focusing on assessing the financial condition after implementing innovations, improving market competitiveness, and strategically managing innovations to ensure sustainable business development.

Employees, actively involved in innovation, require information on the outcomes of their work. The management report can support the creation of favorable conditions to motivate staff and stimulate innovation processes. External management reporting may include data on the enterprise’s ability to provide additional compensation for innovation, organize training programs, and raise awareness of innovation. However, internal users often rely on alternative, sometimes informal, sources of accounting information through business communication networks, making the report less critical for them.

External stakeholders generally show greater interest in the management report. Suppliers and customers may seek information on innovative products, services, interaction formats, and electronic payment methods. Financial institutions evaluate the potential risks of developing or implementing innovations that may affect credit ratings and financial trust. Investors similarly assess the feasibility and effectiveness of investing in enterprise innovations. To a lesser extent, fiscal authorities and other institutions use the report to evaluate sustainable business operations. The public also actively uses management reporting to monitor business responsibility regarding investment and innovation,

as well as the impact of innovation on ecological, social, cultural, and other processes, including collaboration with civil society institutions.

Consequently, management reporting on innovation activity is closely aligned with other areas of enterprise activity, expanding both its thematic scope and stakeholder relevance.

Conclusions. The adoption of integrated approaches in accounting and oversight has paved the way for the creation of external managerial reporting. A Management Report merges aspects of traditional financial statements with internal management data, presenting both monetary and non-monetary metrics to deliver a complete view for stakeholders inside and outside the organization. Given that standard financial reports offer limited insight into innovation-related activities, companies are compelled to provide more detailed disclosures on their innovation efforts within external management reports.

Innovation-related indicators in the Management Report can be organized according to the recommended sections: “Organizational Structure and Business Description” (the role of innovation within the company’s functional areas and innovation units within the organizational structure); “Performance Results” (the impact of innovation generation and implementation on business outcomes); “Liquidity and Liabilities” (the effect of innovation activities on financial performance); “Environmental Aspects” (innovation-driven environmental initiatives and their ecological impact); “Social Aspects and Human Resources Policy” (innovations in social standards and HR management); “Risks” (risks associated with innovation generation and implementation); “Research and Innovation” (a list of innovation projects with details of their varying parameters); “Financial Investments” (the interrelation between innovation and investment activities); “Development Prospects” (trends in innovation development); and “Corporate Governance” (orientation of innovation activities towards internal stakeholders).

In addition to internal users, external stakeholders may also have an interest in innovation-related information presented in management reporting. The preparation of external management reports in electronic form, incorporating graphical elements, analytical tables, interactive features, and expert commentary, optimizes the perception of innovation indicators by external stakeholders and enables effective distribution of confidential information in compliance with security regulations regarding the protection of trade secrets related to the enterprise’s innovation processes.

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Література

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