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Shmatkovska T.O.

*Ph.D. in Economics, Associate Professor,  
Associate Professor of Department of Accounting and Audit  
Lesya Ukrainka Eastern European National University*

## TO THE PROBLEMS OF ECONOMIC ESSENCE OF THE STRATEGIC MANAGEMENT ACCOUNTING

### ДО ПРОБЛЕМАТИКИ ЕКОНОМІЧНОЇ СУТНОСТІ СТРАТЕГІЧНОГО УПРАВЛІНСЬКОГО ОБЛІКУ

#### ANNOTATION

In the article considered the essence of strategic management accounting, investigated and analyzed the basic scientific approaches to the definition of «strategic management accounting», classified approaches to the definition of the term. The basic principles and objectives of strategic management accounting are determined. Theoretical foundations of the strategic calculation that combine some kind of concept of its subject and methods of display objects, features, principles of accounting system are defined. Overview the existing concept of the place and role of strategic management accounting information to ensure profitable operation of business entities, taking into account external factors in an unstable macroeconomic environment.

**Keywords:** strategic management accounting, strategic management, management decisions, competitiveness, information, principles of strategic management accounting.

#### АНОТАЦІЯ

У статті розглянуто економічну сутність стратегічного управлінського обліку, досліджено та проаналізовано основні підходи науковців до визначення поняття «стратегічний управлінський облік», класифіковано підходи до визначення цього поняття. Виокремлено основні принципи та завдання стратегічного управлінського обліку. Визначено теоретичні основи стратегічного обліку, які поєднують у своєму складі поняття про його предмет та способи відображення об'єктів, функцій, принципи системи організації обліку. Узагальнено існуючі концепції щодо місця та ролі стратегічного управлінського обліку в інформаційному забезпеченні прибуткового функціонування суб'єктів господарювання в умовах нестабільного макроекономічного середовища.

**Ключові слова:** стратегічний управлінський облік, стратегічне управління, управлінські рішення, конкурентоспроможність, інформаційне забезпечення, принципи стратегічного управлінського обліку.

#### АННОТАЦИЯ

В статье рассмотрена экономическая сущность стратегического управленческого учета, исследованы и проанализированы основные подходы ученых к определению понятия «стратегический управленческий учет», классифицированы подходы к определению этого понятия. Выделены основные принципы и задачи стратегического управленческого учета. Определены теоретические основы стратегического учета, которые сочетают в своем составе понятия о его предмете и способы отображения объектов, функций, принципы системы организации учета. Обобщены существующие концепции относительно места и роли стратегического управленческого учета в информационном обеспечении прибыльного функционирования субъектов хозяйствования в условиях нестабильной макроэкономической среды.

**Ключевые слова:** стратегический управленческий учет, стратегическое управление, управленческие решения, конкурентоспособность, информационное обеспечение, принципы стратегического управленческого учета.

**Problem.** In the modern development of the world economy to the fullest enterprises adapta-

tion to the changing economic environment there is a need to develop new tools, techniques and management principles. However, only those companies that are ready for change and innovation have well-organized system of strategic planning and management are the most competitive.

The current state of the business environment, the relationship between customers, suppliers and other debtors and creditors volatile economic environment demonstrates the need for forecasting several areas of business. Uncertain conditions of operation confronts entities need to identify its long-term strategy for development of information which can provide strategic management accounting.

The necessity of forming the unit of strategic management accounting is due to the globalization of business, development of information technology, mobility, organizational structure, change the style and methods of management.

**Analysis of recent research and publications.** Problems of methodological support strategic management highlighted in the works of foreign and domestic scientists such as I. Ansoff, P.J. Atamas, M.V. Volodkin, V.G. Gerasymchuk, S.F. Goals, C. Drury, S. Kaplan, O.E. Nikolaeva, M.S. Pushkar, A. Moszkowski, L.V. Napadovskaya, V. Sopko, B. Ryan, V.R. Shevchuk, M.T. Shchyrba and others. However, the formation of accounting unit strategic management accounting is not studied enough.

Topical subject of strategic management accounting among scientists, as evidenced by the recent analysis of subjects of scientific conferences at various levels, dedicated to accounting and analytical problems present in Ukraine.

**The study aim** is to determine the nature of strategic management accounting and outline possible prospects for its implementation in domestic enterprises as one of the effective tools for managing their competitiveness.

**The main results of the study.** The integration of the modern enterprise in the global society leads to the need to generate accounting information of high quality and utility. That in turn requires a fundamental change in the accounting methods and the expansion of its functions, which shall include at:

- strategic planning;

- strategic Analysis;
- strategic audit.

One of the areas of modern business management is strategic management, which requires changes in the accounting treatment for the purpose of creating a strong information support. In this connection, in the modern economic literature appeared the notion of «strategic account», «strategic management accounting». Today, there are different approaches of scientists on the definition of «strategic management accounting», which can be grouped into the following areas (Table 1).

So there is disagreement among scholars on issues of content, terminology, tasks, objects of strategic accounting and analysis, but most of them are inclined to believe that its implementation in practice enterprises should enhance the quality of decision making.

Thus, strategic account is a subsystem of strategic management, which provides informational support to decision-making by collecting, recording, analysis, storage and transmission of external and internal environment to ensure its competitiveness in the short and long term. In an uncertain economic environment, ensuring the competitiveness of enterprises is the main key to the effective operation of the business and strategic management accounting is one of the main bases of information on which depends the timeliness, accuracy, reliability of management decisions.

The scientists, based on the main goal of strategic management accounting, formed its main tasks [3; 11; 17] (Fig. 1).

In addition, the economic literature appropriated the basic principles of strategic accounting management [3] (Fig. 2).

Table 1

## Approaches to defining the essence of the concept of «strategic management accounting»

№	The approach to determining	Scientists	Definition
1.	A special type of accounting	Vladimir Pankov, B. F. Nesvyetaylov [8]	This account, intended to support strategically oriented solutions, closely related to market-oriented external information that has both financial and non-financial nature, aimed not only at fixing specific facts and more on tracking trends, trends or significant changes operates planned and forecast data long-term nature
		P. J. Atamas [1]	This accounting, which focuses on external factors (such as the profitability of competitors, market share and so on.), while keeping the traditional characteristic of focusing on internal processes and phenomena.
2.	Element, accounting and management subsystem	V.Z. Semanyuk [14]	This subsystem accounting function of strategic management, providing managers information on the internal environment of the company to make strategic decisions
		A. Shaykan [16]	This element of the ideology of management in general and in particular accounting policy
3.	Tools promoted	Vladimir Ivanov, A.K. Khan [10]	This is a tool promoted by the adoption, implementation and evaluation of policy-making and systematic gathering and processing parameters that characterize the state of not only the internal financial and economic activities, but also the environment (competition, client, etc. ), managed by the organization
		M.A. Vahrushyna, M.I. Sidorov, L.I. Borisova [3]	This is one of the advanced information sources, which should ensure the management of tools for decision making, coordinating business functions to achieve effective results.
4.	Process	V.R.Shevchuk [17]	This is a decision-making framework of senior management, which is provide managers with all the information necessary for the management and control of enterprise development for the benefit of its owners and other interested partner groups (creditors, customers, suppliers, staff, society and government).
		S.B. Suloyeva, K.E. Zemlyakova [7]	The process of providing information aimed at the long term, should provide support for the overall competitive strategy of the organization.
		Boris Rhein [7]	The relationship of 4 basic commitments (finance, management, technical and technological skills), implementation of control functions, movement of resources, cost, base-building organizations
5.	Special economic system	S.F. Holov [4]	This system of management accounting, aimed at making management decisions
		M.S. Pushkar [12]	This is a system, which provides information about the environment for strategic management and is forming the controlling system
		A.P. Kundry-Vysotska [6]	This analytical system for the required value accounting information with the strategy of the company, which is closely linked with the system of strategic planning
		C. F. Kanurna [5]	This is a complex economic system, formed on the basis of modern information technology, covering a single information field of all blocks and business processes of production and business activities

\*Overview on the basis of the sources

Specific methods of strategic calculation are: the methods of monitoring the competitive position (analysis of trends in certain parameters), the dynamics of value, methods of strategic pricing and calculation methods of strategic positioning, planning methods and flexible budgeting, balanced scorecard (BSC), methods of strategic analysis and system analysis model value added (EVA), tracking indicators for the need to change strategy, the formation of signal indicators to identify problems and others.

The basic technologies of strategic management accounting are [12]:

- Activity-based costing (ABC) – accounting costs by type of activity that involves their distribution by carriers cost (factor cost) in accordance with the volume and structure of resources that are consumed in the course of operations on creation and production (goods and services);

- Lifecycle costing – calculation stages of the life cycle, the essence of which is that the cost (goods and services) account for costs at all stages of its life cycle: development, design, output and market promotion, etc;

- Target costing – pricing objectives focused on developing measures to optimize the cost of

goods (services) in view of the purpose of the parameters that affect the relationship «price – quality» – the consumer as the useful life, level of service, after-sales service and so on;

- Balanced Scorecard (VSC) – Balanced Scorecard to manage key business processes centers of responsibility in accordance with established goals, quantitatively and qualitatively identified in the benchmark evaluation criteria: finance, customers, internal business processes, learning and growth;

- Benchmarking – continuous process of study and evaluation of products, services and manufacturing experience most serious competitors recognized leaders in their fields;

- Budgeting or reference evaluation (benchmarking) – way to collect information that is used by companies to identify the best practices of other companies;

The peculiarity of strategic calculation is that the priority of forming the information in its system is to meet the information needs of strategic management, namely:

- Account of the key success factors;

- Formation of strategic reporting;

- Account of the dynamics of indicators of internal environment.

Strategic account as close to the control system, and the result of its subsystems should be the formation of a number of information parameters by which it will be possible to identify the competitive position of the company and decide on its further development.

**Conclusions.** The study found that the main task of strategic management accounting is to take short-term and long-term management decisions in the strategic management to ensure competitiveness. Through strategic management accounting tools are selected, analysis and continuous monitoring of indicators of external and internal environment to timely detection of changes in the ECS th place cause formation adjustments of the existing strategic plan for the company.

The key factors for assessing the effectiveness of implementation of the strategic account of the enterprise as a necessary element of its system of competitiveness are:

- 1). create a common system of strategic management of enterprise that requires rethinking current approaches to management, taking into account principles of innovation and development;

- 2) The availability and training that will ensure the successful implementation and operation of the strategic calculation on domestic enterprises in terms of the realities of today.

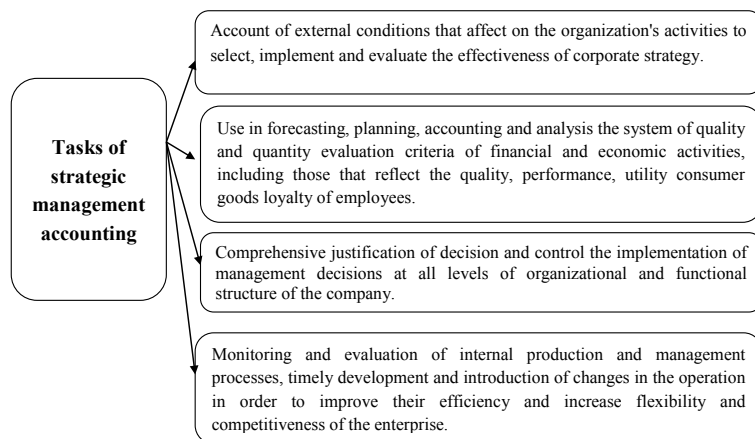


Fig. 1. Schematic display tasks of strategic management accounting

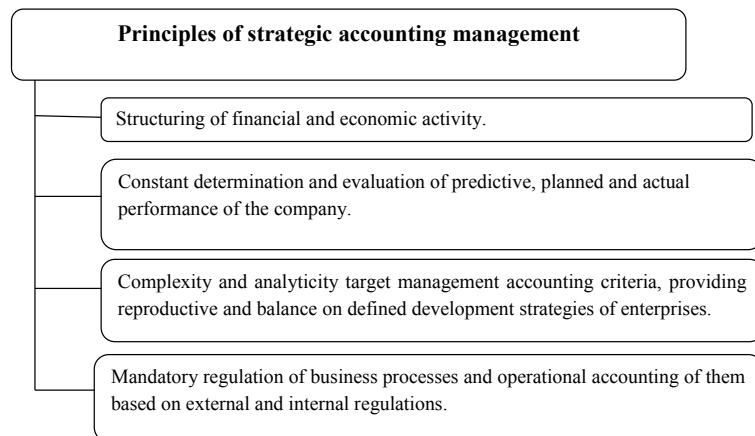


Fig. 2. Organizing principles of strategic management accounting

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