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ОРГАНІЗАЦІЙНІ АСПЕКТИ СТРАТЕГІЧНОГО УПРАВЛІНСЬКОГО ОБЛІКУ З УРАХУВАННЯМ ВИМОГ МІЖНАРОДНОЇ ПРАКТИКИ

Мета. Розглянути сутнісну характеристику та специфічні особливості стратегічного управлінського обліку.

Методика. В методичному плані акцентовано увагу на необхідності вирішення проблеми більш широкого й наукового обґрунтованого організаційні напрями запровадження стратегічного управлінського обліку. В статті використано емпіричні методи дослідження щодо формування функціональних аспектів стратегічного управлінського обліку.

Результати. Проаналізовано відмінності стратегічного і традиційного управлінського обліку. Визначено інформаційні завдання стратегічного управлінського обліку, що вирішуються в системі прийняття рішень.

Наукова новизна полягає у виявленні факторів організації стратегічного управлінського обліку із врахуванням внутрішнього та зовнішнього середовища сучасного підприємства.

Практична значимість. Розкритті сутність та особливості понять стратегічного управлінського обліку. Проаналізовано фактори, які необхідно враховувати при запровадженні стратегічного управлінського обліку на підприємстві.

Ключові слова: стратегія, управлінський облік, стратегічний управлінський облік, ефективність діяльності, контроль.

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ОРГАНИЗАЦИОННЫЕ АСПЕКТЫ СТРАТЕГИЧЕСКОГО УПРАВЛЕНЧЕСКОГО УЧЕТА С УЧЕТОМ ТРЕБОВАНИЙ МЕЖДУНАРОДНОЙ ПРАКТИКИ

Цель. Рассмотреть сущностную характеристику и специфические особенности стратегического управленческого учета.

Методика. В методическом плане акцентировано внимание на необходимости решения проблемы более широкого и научного обоснованного организационного направления внедрения стратегического управленческого учета. В статье использованы эмпирические методы исследования по формированию функциональных аспектов стратегического управленческого учета.

Результаты. Проанализированы различия стратегического и традиционного управленческого учета. Определены информационные задачи стратегического управленческого учета, решаются в системе принятия решений.

Научная новизна заключается в выявлении факторов организации стратегического управленческого учета с учетом внутренней и внешней среды современного предприятия.

Практическая значимость. Раскрыта сущность и особенности понятий стратегического управленческого учета. Проанализированы факторы, которые необходимо учитывать при внедрении стратегического управленческого учета на предприятиях.

Ключевые слова: стратегия, управленческий учет, стратегический управленческий учет, эффективность деятельности, контроль.

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ORGANIZATIONAL ASPECTS OF STRATEGIC MANAGERIAL ACCOUNTING WITH CONSIDERATION OF INTERNATIONAL PRACTICE

Purpose. To consider the essential characteristics and specific features of strategic managerial accounting.

Methodology. Methodologically the research accentuates on solution of the problem of strategic managerial accounting implementation in wider and

scientifically more substantiated form. The authors applied empiric methods of research on functional points of strategic managerial accounting formation.

Results. The authors analyzed differences between strategic and traditional managerial accounting. The research resulted in determination of informational aims of strategic managerial accounting, realized in the decision-making system.

Scientific novelty is to identify factors in the organization of strategic managerial accounting, considering internal and external environment of the modern enterprise.

Practical significance. The essence and characteristics of the concepts of strategic managerial accounting are disclosed. The factors that must be considered in the implementation of strategic management accounting in enterprises are analyzed.

Key words: *strategy, managerial accounting, strategic managerial accounting, efficiency, control.*

Problem statement and it's relation to significant scientific and practical issues. Success and competitiveness of domestic enterprises within current dynamic conditions is impossible without management efficiency increase, its activity monitoring, forecasting and precaution of problem situations, combination of measuring figures of strategic and operating management. These can be achieved through implementation in the current practice of domestic entities of strategic managerial accounting as an integral, flexible, multifunctional system of data, oriented to satisfy specific informational managerial requests to make efficient managerial decisions.

Analysis of the latest publications, related to the problem. General aspects of organization and methodology implementation as well as strategic managerial accounting keeping were disclosed in papers of domestic scientists – Bolduiev M.V. [3], Vachrushina M. A. [4], Kuzik P.O. [6], Ozeran V.O., Boichuk T.V. [7], Panchenko Y.V., Buflon L.Y.[8], Plikus I.Y. [9], Pushkar M. S. [10], Shevchuk V.R. [11] etc.

Approaches, principles and methods of information appliance of strategic managerial accounting are presented in the papers of experts in the field of analysis Suvorova S.P. [12], *Yurasova I.O.* [14], *Chaia V.T.*, *Chupakhina N.I.* [15], *Yarkova I.V.* [16] etc. Among foreign experts, who consider the problem of managerial accounting formation, the papers of E. Andersen, K. Grude, T. Haug [1], *E.A. Adkinson, D.R. Banker, R. C. Kaplan, M.C. Ian* [2], *K. Druri* [5], *B. Rayan* [11], *Johncon H.T.* [18], *Yarugova A.* [17] etc.

Performed research of the papers of domestic and foreign authors shows off, that certain discussing issues are still unsolved: directions, means and elements of strategic managerial accounting system implementation, its place and structural scale in the structure of generally accepted accounting keeping, its relation to the other types of economic information in the general informational system of enterprise managements. At the same time, scientific and practical recommendations, directed to improve the managerial accounting quality, its strategic accounting subsystem, the current phase of economic development do not contain total systematization of scientific theory.

Insufficient development of the theory, methodology and methodic instruments of strategic managerial accounting implementation in the accounting process of Ukrainian enterprises has determined the significance of further research.

The purpose of research refers to complex assessment of the system of managerial processes, determination of theoretic and methodological aspects of strategic managerial accounting implementation within current economic terms with consideration to requirements of international practice of accounting keeping and domestic legal documents for enterprises in the field of production. On the basis of performed research the authors substantiate conclusions related to strategic managerial accounting implementation at the enterprise.

Presentation of the results. Strategic managerial accounting is related to the term “strategic management” as the system of registration, generalization and presentation of the data, significant for strategic managerial decision-making by the managers of the enterprise. Considering its peculiarities, it is important to notice that

in a same way to the system of traditional managerial, the strategic accounting is not regulated in domestic legislation; managers of the enterprise determine parameters of its objects classification and informational provision. Information of strategic managerial accounting, specified for managers of the enterprise, is a trade secret and has confidential character.

As known, comparing to financial accounting, the managerial one doesn't only present retrospective facts of manufacturing and financial activity, which have already been performed, but also gives wide possibilities to create the system of calculated forecasting figures of development of the enterprise. Basing on such statements and the role of the strategic accounting at the enterprise management, most experts in the field of informational provision determine strategic managerial accounting as forecasting, prospective one [5, 11, 12].

Thus, strategic accounting is entitled with certain features. K. Druri suggests, that traditional managerial accounting doesn't disclose financial information, which is necessary to monitor current strategy of the enterprise, or in order to create such strategy [5].

S. T. Johnson, R. Kaplan, criticizing current state of managerial accounting, notice that managerial accounting doesn't response to its title and focuses on internal problems of the enterprise, pays little attention to external conditions and doesn't create information flows for the higher level of enterprise management, which is necessary in current business-environment [18].

Using performed by A. Yarugova similarity test of traditional and strategic managerial accountings, the authors developed their comparative characteristic of differences [17] (Table 1).

Table 1

Comparative characteristic of strategic and traditional managerial accounting*

№ 3/П	Figure	Managerial accounting	
		Traditional	Strategic
1	2	3	4
1.	Aim of accounting	Assistance of managerial department in planning, control, accounting, analysis and	Assistance in strategic aims achievement in favor of its owners, shareholders, client and other

		forecasting.	business process participants demand satisfaction (managerial decision making).
2.	Orientation	Internal processes of the enterprise.	External business-environment analysis (competitors' profitability, market position etc.).
3.	Source of information	Data of financial, statistical, tax accounting and internal information.	Internal and external information, other unofficial information.
4.	Main targets	Informational provision of assessment and analysis of certain structural departments activity; Informational provision and report preparation on deviation and their interpretation by certain structural units; Alternative managerial decision analysis; Possible consequences analysis; Recommendations on certain managerial decision choice.	Informational provision of taken strategy realization; Analysis of the effect of the strategy alter, assessment of the efficiency of such alternations; Competitors profitability analysis; Customer profitability analysis; Evaluation of strategic decisions, related to their influence on the production process; Informational provision of core factors of success etc.
5.	Objects of accounting	Products, goods, services	Manufacturing process phases
6.	Directions of the cost analysis	Cost analysis, which depends on concrete managerial requests (activity expenses assessment and products cost calculation).	Cost analysis, which depends on the accepted strategy (calculation of the whole manufacturing process).
7.	Approaches to calculation and analysis of expenses	Choice of the calculation method depending on specificity of structural department activity.	Analysis of own activity results of manufacturing enterprises with competitor results.

*- developed by the authors

Regardless the determined differences, the strategic managerial accounting is considered as a separate direction of managerial accounting development, which is related to the necessity of moving out of the enterprise borders and its integration with the external environment [7].

Basic specific peculiarities of strategic managerial accounting are disclosed on the figure 1.

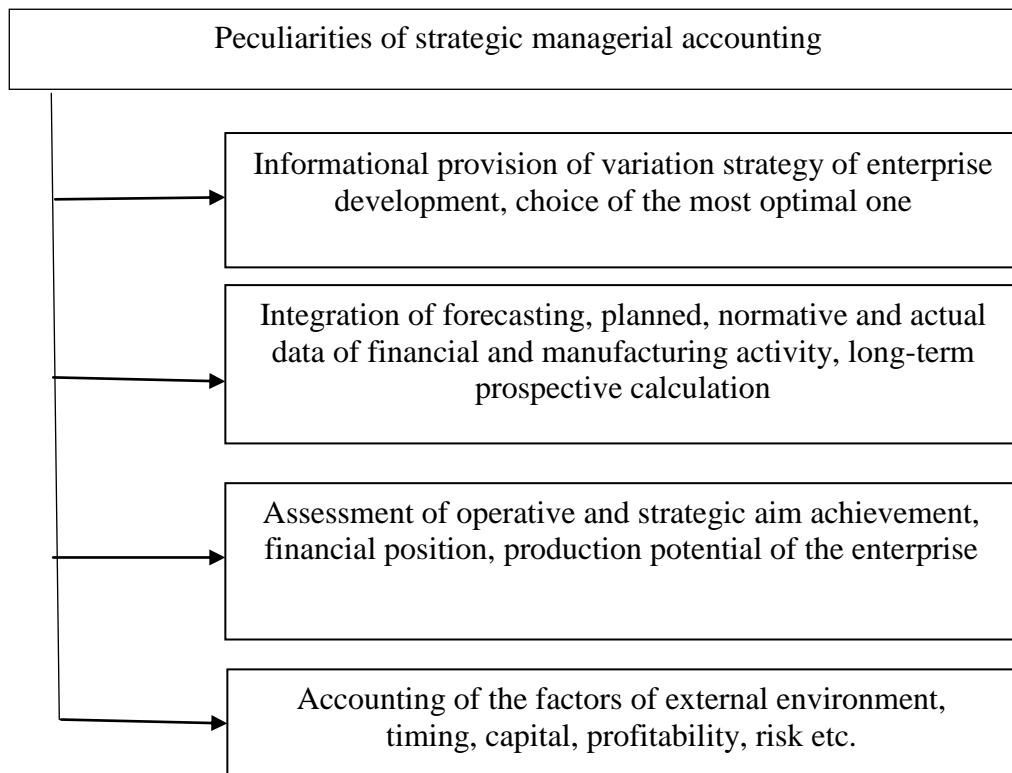


Figure1. Peculiarities of strategic managerial accounting [12]

On the basis on peculiarities of strategic managerial accounting the authors distinguish the following groups of the most important informational purposes, which can be solved with the help of created system:

1. Assessment (of enterprise activity efficiency, certain units, stuff, types of products etc.);
2. Control (of expenses, cash flows etc.);
3. Planning and budgeting (profit maximization, strategic planning and managerial decision-making, business-strategy implementation);
4. Interpretation and presentation (of business activity results, business activity types);
5. Cost calculation (of products, goods, services).

Peculiarities of strategic managerial accounting determine the field of its appliance through wide informational provision of enterprise management, taking into consideration the influence of external environment. Strategic managerial accounting implementation, with reference to its peculiarities, provides strong informational effect in the field of informational provision of enterprise management.

But implementation of strategic managerial accounting on domestic enterprises is a slow process. It can be explained by possible destroy of existing type of informational relations and the structure of responsibilities on the first phase of its implementation, which can be critically risky for enterprises, working in terms of crisis economy with low level of profitability. Also strategic managerial accounting implementation in domestic enterprise activity, as usual, is followed by the absence of motivation of top managers, low professional skills of specialists in the field of strategic aims formation and execution.

The whole process of implementation of strategic managerial accounting system should be performed deliberately, step by step, with assessment of efficiency of every phase and accurate planning of the following one, because expenses on improvement of management informational system should provide significant effect for manufacturing enterprise.

Nevertheless, the process of appliance of both traditional and strategic managerial accounting includes not only accounting as fixation of business activity facts, but also performance of the processes of analysis, planning and control on the basis of extended or newly created informational basis. Accounting, analysis, auditing and taxation are united in a unified system in accordance with general target strategic direction of managerial function realization: informational basis preparation, analysis, assessment, decision-making and control after their execution with consideration of internal and external factors.

Implementation of strategic managerial accounting enables to take into account position of internal and external factors of influence on decision-making process. Strategic managerial accounting is an important informational system for rational managerial decision making in the terms of uncertainty and risks, which is inherent to current economic environment of domestic manufacturing enterprises.

Conclusions and recommendations. Implementation of strategic managerial accounting extends informational basis of managerial decision-making, which can lead to increase of business activity efficiency. Enterprises should pay more attention to efficient ways of informational data formation with the assistance of strategic

managerial accounting. Traditional practice of managerial accounting keeping and its role are still of extreme importance, but current tendencies of economic challenges stimulate functional extension of informational provision of decision-making process, through the system of strategic managerial accounting, directed to further development of managerial function execution through appliance of long-term analytical and assessment methods.

Using of both external and internal information, strategic managerial accounting satisfies requests of enterprise development forecast, performing business activity analysis and taking into account of both current and long-term aims.

Phased implementation of strategic managerial accounting should be considered from the point of its influence on efficiency of business activity results of the enterprise and substantiated decisions for the long-term prospect.

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