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THE CONCEPT OF STRATEGIC MANAGEMENT AND ACCOUNTING: POSSIBLE VERSION OF INTERRELATION

Setting the problem. Today is no single approach among researchers in the field of accounting and understanding regarding the ratio of accounting and the concept of strategic management. In the most cases, the accounting system is considered as the information ensuring, in others – as a part of strategic management, and some scientists even consider the system of accounting as an objects of strategic management.

Professor P.O. Kutsyk illustrates the current situation and notes that the accounting information system on the one hand, passively follows the strategy but itself does not affect it, and the other – on the contrary, plays an active role in strategic management, addressing as the mechanism of organizational strategy realization [1, p. 58].

The existence of different relationships between the accounting system and the system of strategic management leads to the emergence of different versions for further development of accounting in order to improve the strategic management at the enterprise and does not allow to construct a unified concept for further development of accounting in the strategic management system.

The proposed article is devoted to the solving this problem, that becomes actual due to the increase of the crisis phenomena in the global economy.

Analysis of recent research and publications. The following local and foreign scholars dedicated their works to the issues of improving accounting and analytical support of strategic management: I.M. Bohata, M.V. Bolduyev, B.I. Valuyev, V.

Hovindaradzhan, S.F. Holova, Z.V. Hutsaylyuk, V.A. Zalevskyi, V.E. Kerimov, I.I. Kryshtopa, H.Ye. Kroklicheva, V.I. Kuzya, S.F. Lehenchuk, A.A. Pylypenko, Yu.M. Potanina, M.S. Pushkar, B. Rayan, S.P. Suvorova, K. Ward, I.I. Khakhonova, A.V. Shaykan, Dzh. Shank and others.

The presence of open problems can be explained by specific characteristics of accounting information for strategic management of the enterprise.

The issues according to the study of accounting and information ensuring the needs of strategic management of enterprises in Ukraine require the deeper research, specification of requirements and parameters of the Concept of accounting information for strategic management, to identify vectors of relationships concepts of strategic management and accounting system of domestic enterprises.

Setting the objective. The main aim of the article is substantiation of possible version for correlation the concept of strategic management and accounting in order to eliminate non-convention of approaches to the research in the sphere of development of accounting and analytical support to strategic management of the enterprise.

The main material of the research. The following versions for strategic relationship management and accounting were revealed as a result of the research works of domestic and foreign scholars in the field of accounting:

The accounting system can act as an information support (software) in strategic management. This approach is the most common among domestic and foreign researchers. Its peculiarity is the consideration of accounting as providing information subsystem of strategic management, serving a generator of accounting information for the development of strategic decisions and information sources for the strategic control. Yu. Barchi, M.H. Shentirmey and Z. Zeman [5, p. 15] noted that approach when accounting is considered as an integrated information system that describes the process of creating and implementing a strategy has significantly widely spread today in Western European countries.

In this case, the accounting system is considered in the existing unchanged form, and information that is generated by it as a financial and management reporting, can

be expanded and supplemented through the use of traditional accounting methodological tools - a variation of the existing alternatives of the account object assessment, increasing the number of analytical incisions, expansion indicators of financial statements (notes to the annual accounts), the development of new forms of management reports on the basis of the selected analytical accounts etc.

2. *Strategic accounting (financial and managerial) is only one of the stages of strategic management, which provides a scan of the internal and external environment of the enterprise.* The representatives of such approach (I.M. Bohataya, S.P. Suvorova, O.M. Shchemelyev etc.) allocate the single functional direction of accounting - strategic accounting (financial and managerial), the further development of which leads to the necessity of significant changes in the existing accounting methodology, the transformation of existing accounting principles and accounting values formed over a long historical period.

This approach allows to combine into a single system of strategic account all existing methodological tools and develop new that will effectively ensure the preparation and implementation of business strategy.

The main problem that causes the inability of effectively implement this approach in practice companies activity are absence of profound theoretical works on this subject, which does not allow to create theoretical and methodological prerequisites for the implementation of the strategic account system as a means of information providing strategic management at the enterprises.

3. *The accounting system may be one of the tools of strategic management resulting from the implementation function of resources redistribution in the national economy.* Professors E.S. Khendriksen and M.F. Van Breda are the founders of this approach. They consider that reallocation of resources in the national economy is the basic function of accounting.

In particular, as the authors noted, the financial statements involves the onset of the economic consequences that are the basis for choosing the advantages this or that group of users [4, p. 147].

Professor Ya.V. Sokolov and I.A. Smirnova interpret the authors' position as follows: the first task of accounting in accordance with the views of the authors of this book – to receive and present to society the information on the economic efficiency of economic entities and thereby create the information base for the redistribution of productive forces between effective (highly profitable) and unprofitable sectors of the economy” [3, p. 563].

Thus, the accounting information that is publicly available in the financial reporting of enterprises is a means to influence the investment and borrowing decisions of its users. As in the financial reporting publicly available is status and performance of the enterprise, so, depending on their changing dynamics of investment and debt policies for users of such information. As a result, existing investment and loan resources are invested in those enterprises whose results are promulgated in financial reporting meet the established level of risk and return of investors and borrowers. Accordingly, the accounting system as a means of generating financial statements is an instrument that determines the decisions of investors and borrowers, thus redistributing the existing on the financial market the investment and loan resources.

The accounting system can be viewed as a tool for implementing the strategy depending on the kind of enterprise strategy, the type of defined strategic objectives. This is due to the fact that according to the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” and national P (S) A at the enterprise can be used the own accounting policy election of whose depend indicators of the financial statements. Consequently, the accounting policies as a means of adjusting the parameters of the financial statements according to the needs of owners and management of the company, is a strategic tool that influences the decisions of the users of accounting information. For example, for the implementation of the financial strategy of enterprises linked to effective participation, use and redistribution of resources to achieve financial goals, in the formation of the Order of the accounting policies should use those accounting methods among available P (S) A alternatives

that would improve the financial condition of the enterprise and will increase the effectiveness of attracting financial resources.

The existence of such approach confirms E.K. Heks that considers the problem of building the corporate strategy for the annual report, based on consideration of the relationship between shareholders and management activities of the company, which is reflected in the indicators of financial statements [10, p. 106].

For example, frequent changes in accounting policies, the rejection of the accepted provisions of last year, return to the previous provisions, indicate the existence of problems in the company activity that can turn from it the potential investors.

K.R. Herrihen [11, p. 109] noted that policies capitalization of advertising costs, scientific, research and experimental development, other intangible assets, etc. in implementation the corporate strategy occupies an important place. Displaying data objects as expenses or its capitalization as assets has a significant impact on the performance of the status and the corporation activity, on its business reputation, which in general can be a significant barrier / benefit while attracting additional investment resources, the conclusion of agreements with potential partners, in combining companies, etc.

Fairly wide dissemination among scientists from the field of accounting, which are the representatives of the countries of Anglo-Saxon and Continental models (E.L. Black, K.F. Sellers, T.S. Menli [6], K. Howtrop, O. Amat [9], S. Hosh [8], etc.), as well as in the writings of some domestic scientists [2] also acquired the concept of creative accounting, which involves the possibility of maneuvering accounting methods in order to obtain desired performance of the financial statements, in particular, using the tools of accounting policy. However, creative accounting is not always envisages the implementation of activity within an existing law, in some cases involves its violation of the purpose of variation of the obtained results.

Consequently, we consider that unlike the creative accounting, only accounting policy can act as an effective and legitimate tool that can and should be used in the

present conditions of the market economy to improve the implementation of the chosen strategy.

4. *The accounting system can be a subject of strategic management.* This approach involves a move in the plane of the organization of accounting and relates to the analysis for further strategic development prospects of the accounting system at the enterprise as one of the types of enterprise information systems. In particular, the work “Strategic Information Management” that is written by R.D. Halyers and D.E. Leydner [7] dedicated to the study of such strategic aspects of the use of accounting information systems of the company.

In applying of such approach there is bifurcation of the role of accounting in the strategic management system. On the one hand, the accounting system is used as a source of information, the tool of scanning the environment of its own functioning, and on the other – is the subject of strategic management in respect of which shall be formulated and implemented strategy, conducted the assessment and monitoring its implementation at the enterprise. In this case, the accounting information represents the results of effective or ineffective management decisions in the organization of the accounting system at the enterprise. The example of this approach is the implementation of the transition strategy for the organization based accounting outsourcing that involves the whole range of actions and strategically planned activities that provide a gradual transfer of their accounting functions from the company's employees to the employees-outsourcer.

It is necessary to determine with the aims and plans of its achieving for implementation such strategy (for example, reducing the costs of accounting procedures), detailed recommendations for their implementation at the level of accounting organization, to develop a suite of programs, budgets and procedures that must be met for the transition to accounting outsourcing (search for company-outsourcer, discussion and conclusion of the contract on account of payment procedures, to determine their range and setting qualitative and quantitative requirements for their implementation, the release of financial service companies,

etc.), monitoring and continuous control of the process of implementing the chosen strategy of accounting at the enterprise.

Conclusions from the study. The conducted analysis of existing approaches by researchers in the field to the ratio in relation of accounting and the concept of strategic management allowed to reveal four possible options for their relationship, each of which can take place in the current development of accounting theory and practice.

The consideration of the first two approaches also deserves special attention, which involve the consideration of accounting as a tool of information support (comprehensive or partial) the development and implementation of enterprise strategies. In particular, we believe that these two approaches must be synthesized into a single approach that will involve the development of a comprehensive information supply for strategic management on the basis of the existing and development of new methodological tools of accounting in the direction of deepening its strategic orientation.

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Бруханський Р.Ф. КОНЦЕПЦІЯ СТРАТЕГІЧНОГО МЕНЕДЖМЕНТУ ТА БУХГАЛТЕРСЬКИЙ ОБЛІК: МОЖЛИВІ ВАРІАНТИ ВЗАЄМОЗВ'ЯЗКУ

Мета. Обґрунтування можливих варіантів співвідношення концепції стратегічного менеджменту та бухгалтерського обліку з метою усунення неконвенційності підходів до проведення наукових досліджень в сфері розробки обліково-аналітичного забезпечення стратегічного менеджменту підприємства.

Методика дослідження. Адекватно поставленій меті застосовано наступні методи економічних досліджень: діалектичний метод пізнання та системний підхід до трактування концептуальних основ і можливостей поєднання обліку та стратегічного управління; монографічний метод для моніторингу позицій науковців у сфері розробки варіантів обліково-аналітичного забезпечення стратегічного менеджменту підприємства; абстрактно-логічний метод для теоретичних узагальнень і формулювання висновків.

Результати. Виявлено чотири можливих варіанти співвідношення бухгалтерського обліку та концепції стратегічного менеджменту: 1) система бухгалтерського обліку може виступати в якості інформаційного супроводу (забезпечення) процесу стратегічного менеджменту; 2) стратегічний облік (фінансовий і управлінський) є лише одним із етапів стратегічного менеджменту, що забезпечує сканування внутрішнього і зовнішнього середовища підприємства; 3) система бухгалтерського обліку може бути одним із інструментів системи стратегічного менеджменту внаслідок реалізації функції перерозподілу ресурсів в національній економіці; 4) система бухгалтерського обліку може виступати об'єктом стратегічного менеджменту.

Обґрунтовано, що два перших підходи повинні бути синтезовані в один підхід, для комплексного інформаційного забезпечення стратегічного менеджменту підприємства на основі використання існуючого та розробки нового методологічного інструментарію бухгалтерського обліку в напрямі поглиблення його стратегічної орієнтації.

Наукова новизна. Обґрунтовано можливі варіанти взаємозв'язку концепції стратегічного менеджменту та бухгалтерського обліку на основі аналізу існуючих підходів дослідників в обліковій сфері. Розкрито перспективи їх застосування в контексті розробки комплексної системи інформаційного забезпечення стратегічного менеджменту підприємства.

Практична значущість. Синтез обґрунтованих варіантів співвідношення бухгалтерського обліку та концепції стратегічного менеджменту потенційно спроможний забезпечити стратегічну ієрархію управління підприємством новітнім методологічним інструментарієм бухгалтерського обліку, домінантою якого є поглиблення стратегічних векторів облікової інформації.

Ключові слова: облікове забезпечення системи стратегічного управління, стратегічно-орієнтована система обліку, стратегічний менеджмент.

Бруханский Р.Ф. КОНЦЕПЦИЯ СТРАТЕГИЧЕСКОГО МЕНЕДЖМЕНТА И БУХГАЛТЕРСКИЙ УЧЕТ: ВОЗМОЖНЫЕ ВАРИАНТЫ ВЗАИМОСВЯЗИ

Цель. Обоснование возможных вариантов соотношения концепции стратегического менеджмента и бухгалтерского учета с целью устранения неконвенционности подходов к проведению научных исследований в области разработки учетно-аналитического обеспечения стратегического менеджмента предприятия.

Методика исследования. Адекватно поставленной цели применены следующие методы экономических исследований: диалектический метод познания и системный подход к трактовке концептуальных основ и возможностей сочетания учета и стратегического управления; монографический метод для мониторинга позиций ученых в области разработки вариантов учетно-аналитического обеспечения стратегического менеджмента предприятия; абстрактно-логический метод для теоретических обобщений и формулирование выводов.

Результаты. Выведено четыре возможных варианта соотношения бухгалтерского учета и концепции стратегического менеджмента: 1) система бухгалтерского учета может выступать в качестве информационного сопровождения (обеспечения) процесса стратегического менеджмента; 2) стратегический учет (финансовый и управленческий) является лишь одним из этапов стратегического менеджмента, обеспечивает сканирование внутренней и внешней среды предприятия; 3) система бухгалтерского учета может быть одним из инструментов системы стратегического менеджмента в результате реализации функции перераспределения ресурсов в национальной экономике; 4) система бухгалтерского учета может выступать объектом стратегического менеджмента.

Обосновано, что два первых подхода должны быть синтезированы в один подход, для комплексного информационного обеспечения стратегического менеджмента предприятия на основе

использования существующего и разработки нового методологического инструментария бухгалтерского учета в направлении углубления его стратегической ориентации.

Научная новизна. Обоснованы возможные варианты взаимосвязи концепции стратегического менеджмента и бухгалтерского учета на основе анализа существующих подходов исследователей в учетной сфере. Раскрыты перспективы их применения в контексте разработки комплексной системы информационного обеспечения стратегического менеджмента предприятия.

Практическая значимость. Синтез обоснованных вариантов соотношения бухгалтерского учета и концепции стратегического менеджмента потенциально способен обеспечить стратегическую иерархию управления предприятием новейшим методологическим инструментарием бухгалтерского учета, доминантой которого является углубление стратегических векторов учетной информации.

Ключевые слова: учетное обеспечение системы стратегического управления, стратегического ориентированная система учета, стратегический менеджмент.

Brukhanskyi R.F. THE CONCEPT OF STRATEGIC MANAGEMENT AND ACCOUNTING: POSSIBLE VERSION OF INTERRELATION

Purpose. The aim of the article is substantiation of possible version for correlation the concept of strategic management and accounting in order to eliminate non-convention of approaches to research in the sphere of development of accounting and analytical support to strategic management of the enterprise.

Methodology of research. The following methods of economic research were used adequate to the purpose: the dialectical method of cognition and systematic approach to the interpretation of the conceptual framework and the possibilities of combination accounting and strategic management; monographic method for monitoring the position of scientists in the development of versions for accounting and analytical support to strategic management of the enterprise; abstract and logical method for theoretical generalizations and formulation of conclusions.

Findings. It has been detected four possible versions of correlation accounting and of strategic management concepts: 1) the accounting system can act as an information provision (support) process of strategic management; 2) strategic accounting (financial and managerial) is only one of the stages of strategic management that provides scan of the internal and external environment of the enterprise; 3) accounting system can be one of the tools of strategic management by the implementation of function of resources redistribution in the national economy; 4) the accounting system can be a subject of strategic management.

It has been substantiated that the first two approaches must be synthesized into one approach for integrated information provision of strategic management of enterprises on the basis of the existing and development of new methodological tools of accounting towards the deepening of its strategic orientation.

Originality. It has been substantiated possible version for correlation the concept of strategic management and accounting based on an analysis of existing research approaches in the field of accounting. It has been disclosed prospects for their use in the context of the development of an integrated information support system of strategic management of the enterprise.

Practical value. The synthesis of substantiated versions for correlation accounting and strategic management concepts potentially able to provide a strategic enterprise management hierarchy to the newest methodological tools of accounting, the dominant of which is deepening strategic vectors of accounting information.

Key words: accounting support of the strategic management system, strategically oriented accounting system, strategic management.