

ОБЛІК І ОПОДАТКУВАННЯ

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STRATEGIC GOALS OF IMPLEMENTING MANAGEMENT ACCOUNTING IN ENTERPRISES

Abstract. Strategic goals of implementing management accounting at domestic enterprises are considered. The article analyzes the strategy of enterprises in the modern market, which ensures the relationship between their financial results and market positions in a competitive environment. Certain aspects of the formation of a balanced system of performance indicators and the development of the organizational structure of enterprises are highlighted. The necessity of creating a management accounting system for financial responsibility centers in order to improve the efficiency of managerial decision-making is justified. Promising directions for the development of domestic management accounting are identified, taking into account foreign experience and its further adaptation to international standards.

Keywords: management accounting, strategy, structure, management decisions, responsibility centers, international standards

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СТРАТЕГІЧНІ ЦІЛІ ВПРОВАДЖЕННЯ УПРАВЛІНСЬКОГО ОБЛІКУ НА ПІДПРИЄМСТВАХ

Анотація. Метою статті є розгляд стратегічних завдань впровадження управлінського обліку на вітчизняних підприємствах, обґрунтування його необхідності в сучасних умовах та перспектив подальшого розвитку.

Світова економіка стрімко рухається в бік глобалізації всіх процесів. Щоб бути конкурентоспроможними на внутрішньому і зовнішньому ринках, сучасним підприємствам необхідна гнучка, швидко адаптована система управління. Для цього на підприємствах розробляється довгострокова стратегія і впроваджується система управлінського обліку. Актуальність дослідження полягає в тому, що управлінський облік потребує розвитку і вдосконалення в рамках глобальних управлінських тенденцій. А управління витратами підприємства безпосередньо впливає на формування фінансових результатів. Також необхідно враховувати зарубіжний досвід застосування моделей управлінського обліку і синхронізувати його з міжнародними стандартами, враховуючи при цьому національні особливості ведення бізнесу.

Система управління сучасним підприємством припускає організацію управлінського обліку за структурними підрозділами та функціональними підсистемами підприємства. Разом з тим, важливим завданням є розробка методичних рекомендацій зі створення й реалізації концепції системи управління, яка б забезпечувала ефективність і надійність діяльності сучасного підприємства на кожному етапі його життєвого циклу.

У даному дослідженні розглядаються стратегічні завдання впровадження управлінського обліку на вітчизняних підприємствах. Аналізується стратегія підприємств на сучасному ринку, яка забезпечує зв'язок їх фінансових результатів і ринкових позицій в конкурентному середовищі. Виділено деякі аспекти формування збалансованої системи показників ефективності та розвитку організаційної структури підприємств. Обґрунтовано необхідність створення системи управлінського обліку за центрами фінансової відповідальності з метою підвищення ефективності прийняття управлінських рішень. Визначено перспективні напрямки розвитку вітчизняного управлінського обліку з урахуванням зарубіжного досвіду та його подальшої адаптації до міжнародних стандартів.

Ключові слова: управлінський облік, стратегія, структура, управлінські рішення, центри відповідальності, міжнародні стандарти

Problem statement. The creation of multinational corporations with a large number of enterprises in different countries of the world, the globalization of the world economy were the main prerequisites for the emergence of a system of accounting for financial information from General International Rules – International Financial Reporting Standards. Understanding the standards by company managers and financial specialists allows you to improve the quality of management reporting and the effectiveness of decisions made on its basis. Therefore, it is very important for the modern realities of the Ukrainian economy not to lose the competitiveness of domestic enterprises in relation to their foreign counterparts. The main criterion for the effectiveness of a management system is the effective use of financial, material and human resources. These processes can be facilitated by the introduction of management accounting. Thus, management accounting provides the necessary mechanism that allows you to comprehensively consider the issues of Planning, Monitoring and accounting for certain types of activities, which determines the relevance of the issue under study.

Analysis of recent research and publications. Many leading Ukrainian scientists have paid attention to the issue of providing the company's management apparatus with accounting information. The modern methodological base of domestic management accounting was created by such scientists as P. Atamas, F. Butinets, S. Golov, G. Kireitsev, V. Mossakovsky, M. Ogiychuk, V. Plaksienko, V. Yarmolenko and others. Among the foreign scientists who have studied strategic cost management and management by responsibility centers, we should mention the works of Anderson S., Dekker G. [1], and Schenck J.

Foreign experience in Management Accounting Research dates back many years, while in our country these studies have been conducted since the transition to a market economy. So many national nuances of management accounting in the conditions of the modern type of management are still poorly understood.

Formulation of the goals of the article. The purpose of the article is to consider the strategic

goals of implementing management accounting at domestic enterprises, substantiate its necessity in modern conditions and prospects for further development.

The content of the main material. In the context of competition and rapid changes in the external environment, strategy is becoming the main factor in ensuring the competitiveness of domestic enterprises. In these circumstances, the winner is the one who can better anticipate and calculate various business options faster. At the same time, to evaluate a business, it is customary to pay attention to short-term financial indicators (profit, profitability, etc.). In order to improve them, the costs of marketing, HR, and training are reduced, i.e. those factors that could have an effect in the future. Therefore, recently the concept of Strategic Management Accounting has appeared, among the main elements of which are distinguished: the company's mission and vision, strategic goals of activity, critical success factors, a balanced system of performance indicators, which includes not only financial, but also non-financial indicators [2, p.87].

A well-developed enterprise strategy ensures that its financial results and market positions are linked through a balanced system of goals. They can be different, as well as the methods of achieving them differ. To develop a strategy, it is necessary to develop the mission of the enterprise (i.e., a vision of the future). Then conduct a strategic analysis, select priority areas of development and determine strategic goals in terms of customer and owner satisfaction, process and personnel efficiency. After the strategic goals are defined, it is important to formulate the tasks set for the management accounting system and determine the information needs of management that fully reflect the individual characteristics of the business, the competitive situation, the strategy of the Enterprise, etc. [3, p.436].

A management accounting system that can be adapted to the conditions of a particular enterprise should be selected or developed based on the goals and capabilities of management. On the one hand, it should record the implementation of tasks set at all stages of planning, and

on the other hand, it should accumulate data for making decisions, creating forecasts and development models. The essence of management accounting consists in integrating the system of accounting for income and expenses, rationing, planning, control and analysis of information for operational management decisions and modeling of accounting for costs and income at enterprises with different organizational structures, taking into account the influence of external factors that are constantly changing [4, p.50].

The efficiency of using the management accounting communication system will significantly increase when creating an integrated automated planning and accounting system that uses actual data to monitor the implementation of planned indicators. Such a system allows you to coordinate the planning and accounting processes, speed up the procedure for forming plans, increase the efficiency of making managerial decisions, form a single regulatory and reference base for drawing up plans, and carry out their prompt adjustment.

So, management accounting is an integral part of the management process and provides information that is important for strategic planning of future operations of the organization, monitoring its current activities, optimizing the use of resources, evaluating the effectiveness of activities and reducing subjectivity in the decision-making process.

The management system of a modern enterprise involves the organization of management accounting by structural divisions and functional subsystems of the enterprise. At the same time, the urgent task is to develop methodological recommendations for creating and implementing the concept of a management system that would ensure the efficiency and reliability of a modern enterprise at every stage of its life cycle.

Management accounting is very beneficial and hence is being used widely now. The benefits are as follows:

- *Planning.* In management accounting, the financial information and non-financial information is presented at regular intervals say weekly, fortnightly to the management. This presentation includes forecasts, budgets, and in-depth analysis. Hence it assists the management in planning the business activities.

- *Decision making.* Since management accounting presents various charts, forecasts, and analysis the management uses it for decision making.

- *Identify early signs of problems.* If a product is not performing well the management can identify it early on as the accounts are presented at regular intervals. This will aid in overcoming the constraints early on and avoiding future losses.

- *Strategic management.* Based on the information presented in management accounting, the management can make decisions about continuing a product or modifying the sale strategy. Since management accounting is not regulated by any law, the management can decide the areas that require more analysis, investigation and accordingly draw up strategies [5].

When implementing a management accounting system, the question always arises who should be engaged in management accounting and whether it is necessary to create any new structures, for example, the management accounting department. There is no clear answer here. Each company chooses the path that is most suitable for it.

We consider the option of organizing management accounting within the existing financial and Economic Service to be very promising. You can create an analytical center or a group of various analysts from already working specialists. Quite often, the following option is used: in each division, employees (or a group of employees) are selected who are responsible for maintaining management accounting in their own area.

It is very important to create a system of monitoring the achievement of the levels set in the balanced scorecard, and at the same time establish the personal responsibility of department managers for their implementation. In the process of optimizing the organizational structure, the principles of interaction are formed, both between divisions within the enterprise and between enterprises outside [6, p.212].

When developing an organizational structure, first of all, targets and criteria for its improvement are determined. The structure of administrative and functional subordination is formed [7, p.100].

A rather difficult stage is the distribution of areas of responsibility and functional responsibilities between departments and employees. The developed structure should ensure information interaction of departments.

The main organizational documents that record changes should be regulations on the organizational structure and job descriptions that reflect the distribution of functional responsibilities of employees. The results of this stage are the determination of the organizational structure of the enterprise, the main components of its blocks, their functions and areas of activity, as well as the Coordination of the basis of structural decisions for building a management accounting system [8, p.183].

The last step will be to identify financial responsibility centers within the enterprise, classify them and distribute them by level. By allocating responsibility centers, the enterprise will follow the path of decentralizing management, when business units gain independence in making operational strategic decisions.

The main goals of management decentralization are to improve the quality of management. It is very important that the line manager will have the right to independently, without the consent of the management, quickly make decisions on certain issues and for a certain amount of money. This increases the efficiency of business management, because the division manager has more information about local conditions to make decisions, while their activities become more motivated and there is an opportunity to take the initiative. Giving managers responsibility contributes to the development of managerial skills. And most importantly, senior management can focus on strategic management tasks [9].

Thus, the financial structure divides the organization not into divisions that perform any functions, but into responsibility centers-structural divisions that are endowed with the necessary resources and carry out economic or other activities in accordance with their rights and obligations. The efficiency of the Centers is determined by comparing planned and actual indicators. Within the framework of the accounting system, budgets are built for Responsibility centers and their implementation is evaluated. This allows you to clearly track funds and control the sources of income and expenses.

Such detailed accounting allows you to evaluate the company's activities as objectively as possible.

Responsibility centers are divided into [10, p.148]:

- profit center-a division that earns profit. The head of this center is responsible for income and expenses, therefore, for the result of the activities of this division;

- Investment Center – a division that introduces new types of business or innovative projects;

- cost center - a cost division that serves other responsibility centers. The head of this center can only control expenses. Cost centers are funded by profit centers and their expenses. There are often centers of Regulatory (for example, production workshops) and management costs (for example, the management apparatus);

- revenue Center-a center whose management is responsible only for generating income, that is, it has the ability to control and influence prices and the volume of activities (for example, the sales department, if it really controls prices and volumes).

The structure of responsibility centers provides for their distribution by management levels (first-level, second-level responsibility center, etc.), depending on their subordination, goals, and control.

But it is necessary to mention the disadvantages of decentralizing Management, which are expressed in duplication of functions, inattention to the activities of other departments, and the likelihood that the division manager will make incompetent decisions that will negatively affect the financial result. The reasons for unsuccessful decisions may be inconsistency of the goals of the entire enterprise and an individual division, as well as insufficient information that would allow division managers to determine the impact of their activities on other divisions.

We believe that these shortcomings are being corrected by the introduction of a balanced scorecard.

Based on the practice of implementing management accounting, we can say that the main problem is the lack of clear strategic goals. If the goals are not defined, this leads to an incorrect definition of the tasks to be solved. Often there are cases not only of the lack of a single

regulatory framework at the enterprise, but even a single terminology. There is a need to choose the right project manager. A big problem is the incorrect distribution of roles. Competent work with personnel is very important, because the introduction of Management Accounting leads to the appearance of additional functions and job responsibilities, which causes staff dissatisfaction. Unrealistic goals and deadlines are often set, and poor project planning and documentation may be possible. The project may not be successful due to the lack of existing monitoring mechanisms. There are cases of unreliability and untimely provision of information, and even deliberate falsification of data [11, p.38]

In one form or another, these components of the management accounting system exist today in almost any domestic enterprise. The information component of the system is particularly relevant. However, this system is often fragmented and not formalized [12, p.11].

The main direction of forming effective management accounting is to use only those data that are really necessary for making timely and realistic management decisions. At the same time, it is advisable to use foreign experience and use international standards more actively.

In our opinion, when adapting management accounting to international standards, it is necessary to take into account the following nuances:

- advantages that the management accounting system will provide in accordance with international standards for analyzing the company's financial and economic activities;
- the effect of using it, which consists in saving resources (financial, time, Labor, information) due to the standardization of information flows in accounting and management accounting systems;
- expenses for the development, implementation and subsequent operation of the accounting system - they should not exceed the effect of using this system.

In the implementation of operational tasks of enterprise cost management, the powers of managers of individual responsibility centers

differ. For the effective operation of the enterprise, it is advisable to organize such structures as the cost center, which is responsible for developing effective management decisions; the regulatory cost center, which is designed to ensure that the planned level of costs is achieved, including when organizing supplies. Separately, it is worth mentioning the revenue Center, which is also responsible for the sales service. Although the revenue Center does not have the authority to change the level of its expenses in excess of the established limit, its beneficial effect on the well-being of the enterprise consists of two components: exceeding the volume of sales and reducing the estimate of controlled expenses. The profit center differs from the previous topics in that it has the right to manage costs and sales results in order to maximize profit from operations. In the work of an investment Center, an important indicator is the return on Invested Capital. There is almost never complete independence in the field of investment in individual structures of the enterprise, so we can say that investment centers with fairly broad powers have the right to determine policies in the field of capital and long-term financial investments.

In the real practice of enterprises, there are divisions that combine the characteristics of two or more classic centers of responsibility. Therefore, it is very important to create strategic cost management centers.

Conclusion. From all of the above, we can conclude that if there is an internal need of management for reliable and objective information about the work of the enterprise, if timely and effective management decisions are needed, then the introduction of a management accounting system is inevitable. Despite the problems that are analyzed in the study, many enterprises have already implemented a management accounting system. But in addition to its resolution and development, enterprises need to use foreign experience more actively. Therefore, bringing management accounting to international standards is one of the important areas for its improvement.

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