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**ІМПЛЕМЕНТАЦІЯ СТРАТЕГІЧНОГО УПРАВЛІНСЬКОГО ОБЛІКУ НА
ПРОМИСЛОВИХ ПІДПРИЄМСТВАХ**

У статті розглянуто сутнісну характеристику та специфічні особливості стратегічного управлінського обліку.

Метою статті є комплексна оцінка системи управлінських процесів, з'ясування теоретичних і методологічних аспектів імплементації стратегічного управлінського обліку в сучасних економічних умовах з урахуванням вимог міжнародної практики ведення обліку та вітчизняного законодавства для виробничих підприємств.

В методичному плані проаналізовано відмінності стратегічного і традиційного управлінського обліку. Визначено інформаційні завдання стратегічного управлінського обліку, що вирішуються в системі прийняття рішень.

Результатами дослідження є розроблення тесту на схожість традиційного та стратегічного управлінського обліку, розроблено їх порівняльну характеристику відмінностей. Виходячи із особливостей стратегічного управлінського обліку, виділено основні групи найбільш важливих інформаційних завдань.

Встановлено, що Весь процес впровадження системи стратегічного управлінського обліку необхідно проводити обмірковано, поетапно, з оцінкою ефективності кожної стадії і ретельним плануванням наступної, оскільки витрати на вдосконалення інформаційної системи управління повинні забезпечити відчутний ефект для виробничого підприємства.

Науковою новизною статті є обґрунтування запровадження елементів стратегічного управлінського обліку та напрями використання його інформаційного забезпечення.

Визначено важливість використання системи стратегічного управлінського обліку, що має призвести до підвищення ефективності діяльності підприємства в цілому. Використовуючи зовнішню та внутрішню інформацію, стратегічний управлінський облік забезпечує потреби прогнозування розвитку підприємства, здійснюючи аналіз діяльності з урахуванням як поточних, так і довгострокових цілей.

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

Табл. 1 Рис. 2. Літ. 18

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**ИМПЛЕМЕНТАЦИЯ СТРАТЕГИЧЕСКОГО УПРАВЛЕНЧЕСКОГО
УЧЕТА НА ПРОМЫШЛЕННЫХ ПРЕДПРИЯТИЯХ**

В статье рассмотрено сущностную характеристику и специфические особенности стратегического управленческого учета.

Целью статьи является комплексная оценка системы управленческих процессов, выяснения теоретических и методологических аспектов имплементации стратегического управленческого учета в современных экономических условиях с учетом требований международной

практики ведения учета и отечественного законодательства для производственных предприятий.

В методическом плане проанализированы различия стратегического и традиционного управленческого учета. Определены информационные задачи стратегического управленческого учета, которые решаются в системе принятия решений.

Результатами исследования является разработка теста на схожесть традиционного и стратегического управленческого учета, разработана их сравнительная характеристика различий. Исходя из особенностей стратегического управленческого учета, выделены основные группы наиболее важных информационных задач.

Установлено, что весь процесс внедрения системы стратегического управленческого учета необходимо проводить обдуманно, поэтапно, с оценкой эффективности каждой стадии и тщательным планированием следующей, поскольку расходы на совершенствование информационной системы управления должны обеспечить ощутимый эффект для производственного предприятия.

Научной новизной статьи является обоснование введения элементов стратегического управленческого учета и направления использования его информационного обеспечения.

Определены важность использования системы стратегического управленческого учета, которое должно привести к повышению эффективности деятельности предприятия в целом. Используя внешнюю и внутреннюю информацию, стратегический управленческий учет обеспечивает потребности прогнозирования развития предприятия, осуществляя анализ деятельности с учетом как текущих, так и долгосрочных целей.

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

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**IMPLEMENTATION OF STRATEGIC MANAGEMENT ACCOUNTING
FOR INDUSTRIAL ENTERPRISES**

The paper considers the essential characteristics and specific features of strategic management accounting.

The aim of the article is a comprehensive assessment of management processes, determine the theoretical and methodological aspects of the implementation of strategic management accounting in the current economic conditions to meet the requirements of international practice of accounting and national legislation for the industrial enterprises.

In the methodical plan analyzed the differences of strategic and conventional management accounting. Defined information objectives of strategic management

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accounting, which are solved in the system of decision-making.

The results of the study is to develop a test for the similarity of the traditional and strategic management accounting, developed their comparative characteristic differences. Based on the characteristics of strategic management accounting, highlighted the main group of the most important information tasks.

It was found that the whole process of implementation of the strategic management accounting should be carried out carefully, step by step, with the assessment of the effectiveness of each stage and careful planning next, because the cost of improving the management information system should provide a tangible effect on the production plant.

Scientific novelty of the paper is to study the introduction of elements of strategic management accounting and uses of its information systems.

It identified the importance of strategic management accounting system, which should lead to increased efficiency of the enterprise as a whole. Using internal and external information, strategic management accounting provides a prediction of the development needs of the enterprise, carrying out analysis of the activities, taking into account both current and long-term goals.

Keywords: strategy, management accounting, strategic management accounting, the effectiveness of the 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.

Formulation of the aim of research. The aim 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 in the enterprise.

Results presentation and their substantiation; conclusions and further research prospects. 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.

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 in 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).

Comparative characteristic of strategic and traditional managerial accounting*

№ 3/II	Figure	Managerial accounting	
		Traditional	Strategic
1	2	3	4
1.	Aim of accounting	Assistance of managerial department in planning, control, accounting, analysis and forecasting.	Assistance in strategic aims achievement in favor of its owners, shareholders, client and other 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	<p>Informational provision of assessment and analysis of certain structural departments activity;</p> <p>Informational provision and report preparation on deviation and their interpretation by certain structural units;</p> <p>Alternative managerial decision analysis;</p> <p>Possible consequences analysis;</p> <p>Recommendations on certain managerial decision choice.</p>	<p>Informational provision of taken strategy realization;</p> <p>Analysis of the effect of the strategy alter, assessment of the efficiency of such alternations;</p> <p>Competitors profitability analysis;</p> <p>Customer profitability analysis;</p> <p>Evaluation of strategic decisions, related to their influence on the production process;</p> <p>Informational provision of core factors of success etc.</p>
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.

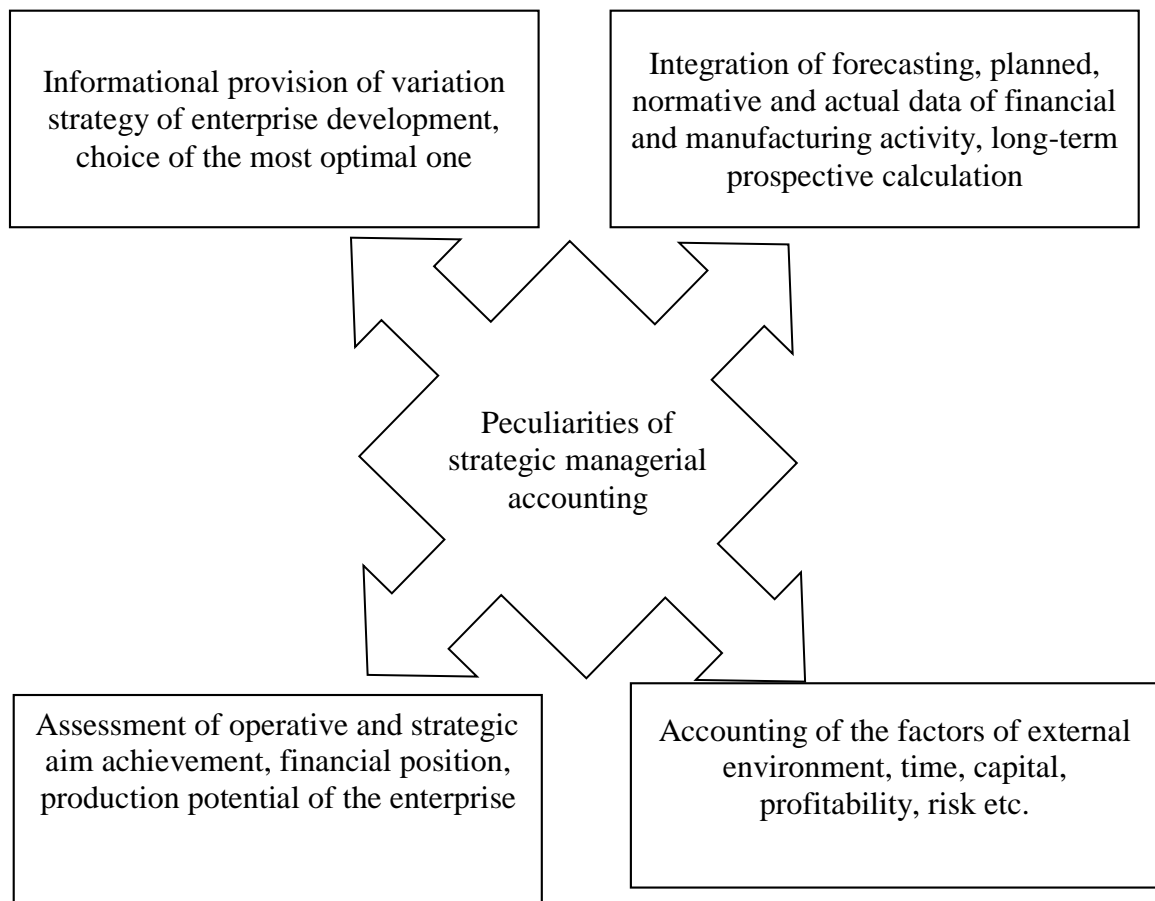


Figure1. Peculiarities of strategic managerial accounting [12]

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.

Formation of managerial functions in traditional and strategic managerial accounting is presented in the figure 2.

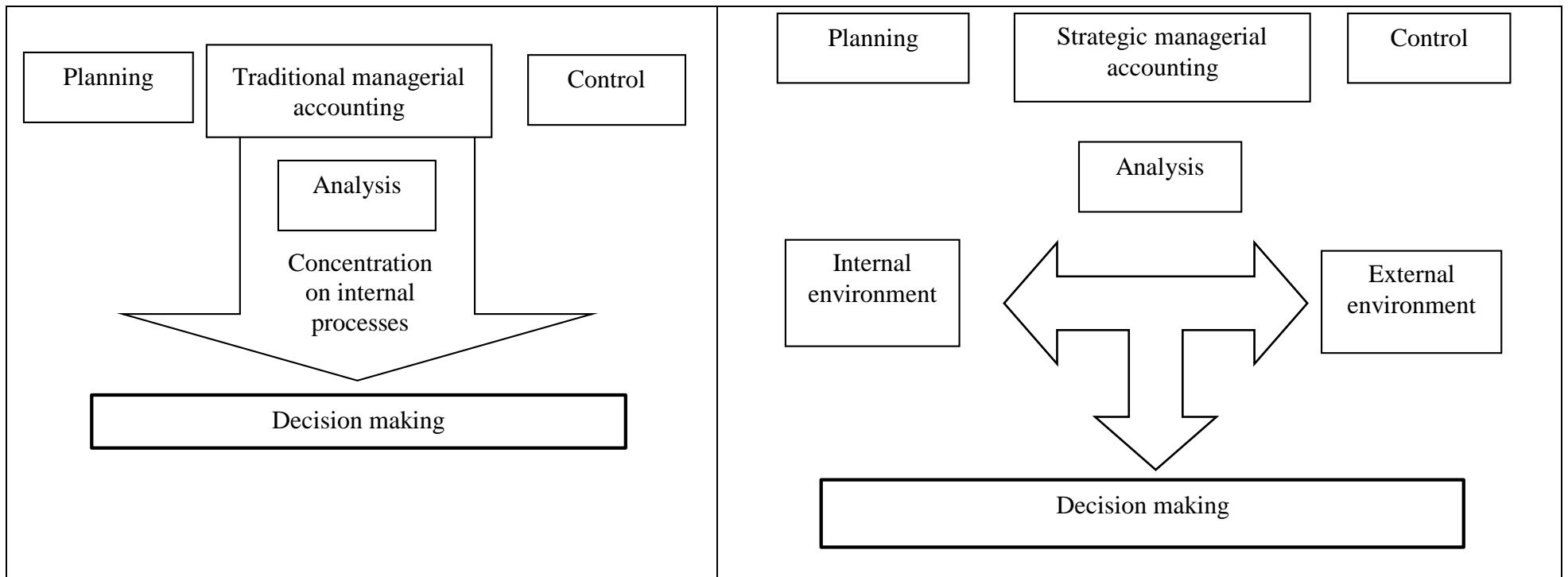


Figure 2. **Managerial functions formation in traditional and strategic managerial accounting ***

** Source: developed by the authors*

In the process of managerial functions performance, 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 prospects of further research.

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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