

**Genesis of scientific views on the nature of strategic management accounting:
comparative approach**

Yershova N.Y.

National Technical University “Kharkiv Polytechnic Institute”

The article deals with the issues of development of strategic management accounting. Different views of scholars on strategic management accounting are analyzed. Approaches concerning the place and role of this type of accounting in the enterprise information system are summarized. The essence of the concept “strategic management accounting” is clarified. Stages of development of strategic management accounting are suggested.

Keywords: strategic management accounting, comparative approach, stages (phases) of development, information management level.

Problem setting. The value of information, which is formed in the strategic management accounting, shows the development of its role in information support of strategic development of enterprise. Acting as an “information system of strategic development” strategic management accounting provides the speed of measurement and reliability of data used in the management of the company.

Analysis of recent research and publications. Theoretical and methodological basis for the formation of strategic management accounting were established in the works of such foreign scholars as K.R. Summons, R. Cooper, R.S. Kaplan, M. Bromwich, K. Ward, A. Coad, Roslender, Lord, J. Innes, B. Ryan, C. Drury etc. Development of conceptual provisions of strategic management is reflected in the works of V.A. Tieriekhova, I.M. Bohata, I.V. Aliksieieva, M.A. Vakhrushyna, S.V. Krylov, S.B. Suleiev, V.V. Ivanov, A.V. Hluschenko, L.V. Yurieva and others. Among Ukrainian scientists who have dedicated their research

to questions of strategic management accounting there are S.F. Holov, M.S. Pushkar, A.V. Shaikan, P.Y. Atamas, A.A. Pylypenko, P.O. Kutsyk, S.F. Lehenchuk, H.O. Partyn, V.R. Shevchuk, I.I. Kryshtopa and others. Analysis of publications suggests that foreign authors pay much more attention to strategic accounting problems than domestic ones. Evolution of strategic management accounting is also the subject of research of such domestic and foreign authors as V.R. Shevchuk, O.A. Moshkovska, O.A. Fatenok-Tkachuk, K.P. Zamoiska, I.I. Kryshtopa, L.V. Yurieva, V.A. Maniaieva.

Determination of unresolved issues of the general problem. For domestic science strategic management accounting is the area that is under development.

Therefore, the theoretical component, methodological approaches to strategic management accounting in the context of formation of management accounting system of enterprise require further study.

The main purpose of this work is to study the genesis of scientific views about the nature of strategic management accounting based on the comparative approach.

Results of research. In order to clarify the theoretical component of strategic management accounting it is necessary to analyze different views on strategic management accounting of foreign and domestic scholars and clarify the concept of strategic management accounting on the basis of a comparative approach (lat. comparatio – “comparison”, “matching”). Comparative study is one of the most effective research strategies that can not only handle a wider range of data on a variety of theoretical and methodological approaches to the study of scientific problems, but also provide an opportunity to analyze the effects of phenomena of system level which include properties of accounting as a system of scientific knowledge [1]. Comparative method is valuable because it enables, while studying specific scientific theories and methodologies, to better understand their strengths and weaknesses, and thus better define the potential pros and cons of application of a theory in the development of specific scientific problems. Comparative method is often used in combination with the historical and

systematic approach. Comparative historical approach involves consideration of theoretical systems and related components in the light of periods of their historical development, which allows more accurately assessing the characteristics of the system or theory at different stages of individual and historical time.

The term “strategic management accounting” originated in the US and countries of Western Europe in 1980s, which was associated with the emergence of strategic management, which changed management philosophy shifting priorities of research: from internal environment of enterprise to external planning and horizons: from short-term to long-term.

K.R. Summons, who first coined the term “strategic management accounting”, considered it in the light of information support and monitoring of strategy of business development [2]. Similar views were expressed by R. Cooper, R.S. Kaplan highlighting information support of competitive strategy [3].

M. Bromwich proposed definition of strategic management accounting, as “the provision and analysis of financial information on the firm’s product markets and competitor’s costs and cost structures and the monitoring of the enterprises’ strategies and those of its competitors in these markets over a number of periods”. A. Coad pointed out that strategic management accounting is an area, boundaries of which are not clearly defined and vague [4].

Comparative analysis of scientific and professional literature allows determining the main trends that characterize the strategic management accounting: going beyond the internal orientation of management accounting and receipt of information about competitors; determination of correlation of the current strategic positioning of the company and anticipated one using management accounting; gain of competitive advantage through analysis of tools of cost reduction and/or increasing the differentiation of company's products through value chain and optimization of cost factors [5]. Grouping of the above definitions shows that a number of authors believe external orientation to be the main focus in definition of strategic management accounting. The dialectics of

correlation of management accounting and strategic development was considered by many authors of neighboring countries (Table 1).

Table 1 - Study of definitions of strategic management accounting provided by domestic scholars as well as researches of distant and neighboring foreign countries (fragment)

Comparative analysis allows forming several approaches that summarize the content of strategic management accounting (Table 1).

Proponents of one approach associate strategic management accounting only with management accounting (V.B. Ivashkevych, S.V. Krylov). Proponents of the other believe that strategic management accounting should not be limited only to the scope of management accounting: it must cover financial accounting as well (A.N. Shchemelev, I.N. Bahata).

Supporters of the third approach think that strategic management accounting is an information base of strategic management (O.Y. Nikolaieva, O.V. Aliexieieva, A.A. Satmurzaiev). Adherents of the fourth approach presume that strategic management accounting is an information base of all levels of government (V.V. Ivanov, O.K. Khan, M.A. Vakhrushyna,

M.I. Sydorova, L.I. Borysova). Certain authors have their reasoned position focused on representing strategic management accounting as one of the levels in the hierarchy of information (operational, tactical and strategic). Thus, under the influence of modified requirements to information support of management process as part of strategic management accounting it is possible to distinguish strategic, tactical and operational horizons (A.V. Hlushchenko, E.N. Samiedova).

This approach is respected by national scholars V.R. Shevchuk, H.O. Partyn.

Analyzing the views of local scholars on the essence of strategic management accounting, it seems possible to conclude that not all scholars use the term “strategic management accounting”, some consider “strategic accounting” (P.Y. Atamas, M.S. Pushkar, A.O. Fatenok-Tkachuk, K.P. Zamoiska), “accounting

for the purpose of strategic management” (A. Shaikan), “strategically oriented accounting system” (S.F. Holov) (Table 1).

Common feature for the studied approaches is an idea about the role of strategic management accounting in the process of strategic management. This type of accounting is seen as a link between the strategic development and general accounting process.

Strategic management accounting has a history of development, but there is no single view among scholars as to the date of its origin or stages of formation in foreign countries as well as in Ukraine. Systematization and generalization of the views of scholars and experts regarding the concept of “strategic management accounting” allowed distinguishing three main groups, which specify the nature of strategic management accounting at different stages of its development (Table 2).

Table 2 - Systematization and generalization of the views of scholars and experts regarding the concept of “strategic management accounting” (author's development)

Based on the study, systematization and generalization of existing views of domestic and foreign scholars regarding strategic management accounting using comparative historical approach, we formed the following stages (phases) of its development from the inception to date (Figure 1).

Figure 1. Dynamics of phase development of strategic management accounting (SMA) (author's development)

The proposed periodization of stages (phases) of strategic management accounting is based on systematization, research and critical analysis of the different perspectives of the authors with regard to development of social relations [20, 21]. The first phase of strategic management accounting (1981-1998) coincides with the time of transition to an information society, accompanied by the

spread of information technology, information industry, competition in developed countries.

This time period also coincides with development of strategic management. Improvement of accounting technology in the late XX century gave impetus to the formation of modern concepts of management accounting, strategic technology planning, budgeting and analysis, and development of tools of strategic management accounting. The name of the proposed period of strategic management accounting is determined by the fact that in terms of manifestation of multidimensionality of interests of competitors, providing information support of general competitive strategy, research of external environment. The second wave of strategic management accounting occurs at the end of the XX century – the first decade of the XXI century and is accompanied by accelerated development of scientific progress, hypercompetition, increased levels of riskiness of the external environment, globalization and the development of communications. This type of accounting is considered as an information system for sufficient and timely provision of all levels of management with planned, actual and forecasting information to make reasoned management decisions through its timely and detailed collection, systematization and analysis.

The name of the proposed period of strategic management accounting is determined by the fact that accounting is seen not only as an informational support of competitive strategy, but also as information system integrated at all levels of management for the adequate and timely provision of these levels with planned, actual and forecasting information to make reasoned management decisions.

The third phase of strategic management accounting (since 2010 till present) is associated with the construction and development of innovative economies (which, according to numerous scholars, are able to provide sustainable development of national economies); digital revolution; internationalization of economies; megacompetition. The name of the proposed period of strategic management accounting is determined by the fact that the strategic management

accounting, along with traditional tasks, uses methods of obtaining information on critical success factors: quality, innovation to support competitive strategy.

Competitive advantage in the innovation economy is directly related to the information of strategic management accounting. In this perspective, synergy is the ability to increase the level of information support of strategic management.

Based on the study of the genesis of beliefs about the nature of strategic management accounting and proposed phases of its development, we suggest understanding strategic management accounting as synergistic information system of assessment of strategic challenges of external environment and internal capacity of enterprise to obtain and present capacious strategic information aimed at the development and implementation of business strategy.

Conclusions and prospects for further development. Application of a comparative approach to the study of the genesis of scientific views on the nature of strategic management accounting allows more accurately assessing its characteristic features in the light of historical periods of development. The article represents author's interpretation of strategic management accounting and phases of improvement, including information and competition, integration, innovative and synergistic stages (phases), which will contribute to further development of knowledge in the theory and practice of strategic management accounting. However, given the current situation, it can be stated that the process of development still goes on.

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Єршова Н.Ю.

Національний технічний університет «Харківський політехнічний інститут»

**ГЕНЕЗИС НАУКОВИХ ПОГЛЯДІВ ЩОДО СУТНОСТІ
СТРАТЕГІЧНОГО УПРАВЛІНСЬКОГО ОБЛІКУ: КОМПАРАТИВНИЙ
ПІДХІД**

Анотація

Розглянуті питання розвитку стратегічного управлінського обліку. Аналізуються різні погляди науковців на стратегічний управлінський облік. Узагальнені підходи щодо місця і ролі даного виду обліку в інформаційній системі підприємства. Уточнено сутність поняття «стратегічний управлінський облік». Запропоновано етапи розвитку стратегічного управлінського обліку.

Ключові слова: стратегічний управлінський облік, компаративний підхід, етапи (хвилі) розвитку, інформація, рівні управління.