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The concept, essence and tools of strategic accounting in commercial organizations

D.A.Sitenko¹, A.B.Akhmetova²

¹PhD in economics, associate professor, professor of the "Accounting and Audit" Chair

²Master student of group MUA-63 (eng)
daesha@list.ruworld_model@inbox.ru

^{1,2}Academician Ye. A. Buketov Karaganda State University

Summary. In this article, the main theoretical features of strategic accounting are studied, the features of this concept are considered, and they also familiarized themselves with the scope of application, as well as with situations in which this type of accounting is best applied. Basically, many organizations rely on strategic accounting methods, which are one of the sections of management accounting. This type of accounting and provides all the necessary information to managers of the enterprise about possible scenarios of the organization, taking into account the expected implemented operations for innovative development, i.e. assessment of the forecast value of the innovation potential, and information support of the leadership in the field of strategic decisions regarding the innovative development of the enterprise. At the moment, the question of introducing a strategic approach to management accounting, which represents the highest level of the accounting and analytical system of the enterprise, is becoming particularly relevant. The development of the forecasting function of management accounting involves the formation of a system for collecting, grouping, and processing data on the company's revenues and expenditures in the context of individual business segments, projects, and activities. This requires the identification of new cost accounting facilities and strategic responsibility centers, restructuring of the enterprise management system, the choice of strategic accounting methods, the use of tools such as strategic budgeting, a system of targeted balance indicators, etc.

Keywords: strategic accounting, strategic information, planning, enterprise structure, costs, non-financial indicators, accounting methods.

The management process involves the timely receipt by the manager of reliable information for making optimal decisions. The formation and provision of such information is the main task of strategic management accounting, the emergence and development of which is associated precisely with the needs of management.

Strategic management accounting is a field of knowledge at the junction of accounting and management, necessary for everyone who is engaged in business activities. The manager is responsible for achieving the goals set by the administration or the founders of the company. The results of the manager's activities depend a lot on the information that he used to plan, control and regulate the enterprise's activities, as well as make various decisions for its development.

If for many years the accountant had to identify the facts of economic life with the corresponding correspondence set by the chart of accounts, now he is required to be able to provide information that is useful for making economically feasible decisions. Focusing on international financial reporting standards (IFRS) requires a reporting obligation mainly to current and potential investors.

Thus, the strengthening of the role of long-term planning led to the separation of management accounting into operational (traditional) and strategic.

Strategic information is a set of data on the internal and external environment that can help in the implementation of the strategic goals of the enterprise by forming a system of indicators, the adjustment and use of which will allow in the future to maintain and strengthen the strategic position of the enterprise [1].

Thus, it can be said that strategic accounting is inextricably linked to financial accounting, as it contains information not only about the internal environment of the organization, but also about the external environment, including the position of the corporation in relation to its main competitors, and allows to coordinate the interests of various groups of individuals when making strategic management decisions.

This concept allows us to systematically consider the operational, planning, control and accounting of certain types of activities within the enterprise. The main criterion for the effectiveness of the system is the effective management of financial and human resources, and strategic management accounting provides the necessary mechanism for this.

These business decisions are based on planned, regulatory, technological, accounting and analytical information. Control and regulation - the main management functions - are implemented in the comparison of planning data and operational accounting information. Evaluation of the results of strategic decisions and femininity for their execution are made according to internal reporting. The planning and coordination of the future development of an enterprise is based on analytical calculations made using specific techniques.

Strategic accounting includes the study of such important problems as the analysis of the behavior of various types of costs, their impact on the magnitude of the financial result, the system of cost accounting and cost calculation in various types of production processes, planning for a long period.

Strategic management accounting takes place in almost all types of organizations: in the sphere of production and services, in the private and public sectors, in commercial and non-profit organizations. Although the details may be different, the overall purpose of providing useful information to assist management and the general principles associated with the contribution of strategic accounting to planning; monitoring and decision-making are largely the same regardless of the type of organization. Therefore, special knowledge of specific types of organizations is not required, since our goal is to show the breadth and applicability of strategic accounting [2].

One of the key elements of the functioning of an enterprise is a strategic cost analysis, since the role of cost analysis in strategic cost management can vary greatly depending on the competitive path chosen by the company.

In order for a company to be competitive, its costs must roughly correspond to those of its competitors. The position of firms with high costs is vulnerable the more, the more significant its costs exceed the costs of direct competitors. Therefore, cost accounting should be carried out in the implementation of any of the competitive strategies. Firms that use a cost leadership strategy and a focused low-cost strategy succeed in competing by reducing costs across the value chain. In conditions of price competition, these strategies are most successful. The differentiation strategy and the focused differentiation strategy are aimed at achieving a competitive advantage by providing consumers with unique products, which is associated with increased costs and entails an increase in the price of goods.

An equally effective method of strategic management accounting is the analysis of cost-generating factors, during which the impact is considered not only of the factors traditionally taken into account in management accounting (prices for raw materials and energy, wages of workers, etc.), but also structural factors that depend on nature business (scale, range, experience), and functional, depending on the activities within the organization (quality, design, technology).

Strategic management accounting is designed to identify the need for a change in competitive strategy and, if possible, identify several key indicators that can warn in advance about the need for such a change in the future. Most of these indicators will reflect changes in the company's position in relation to its competitors, although very few enterprises will include a comparative analysis based on external factors in their management reporting systems. These factors can be easily taken into account, for example, using such an obvious indicator as the relative market share. In many companies, this indicator is already included in management reporting based on the sales and marketing information system.

In the conditions of emerging market relations, life requires a revision of the management accounting system. Its improvement should be aimed at providing quality information to decision makers. Taking into account the complexity and invariance of the solutions of the designated tasks, their practical implementation is possible only through the development of a single integrated approach to strategic management accounting that links its individual elements into a single system management mechanism. The need to build such a mechanism at the present time is due to insufficient knowledge of strategic management accounting as an economic phenomenon, as well as the focus of existing scientific research on the development of its individual areas (strategic accounting of property, innovation, costs, money, etc.).

In general, the management mechanism will be understood as “target, interconnected internal structure of a set of states and processes” in an enterprise, defining internal communications, control of execution and levers of influence covering the activities of all levels and employees of an enterprise [3].

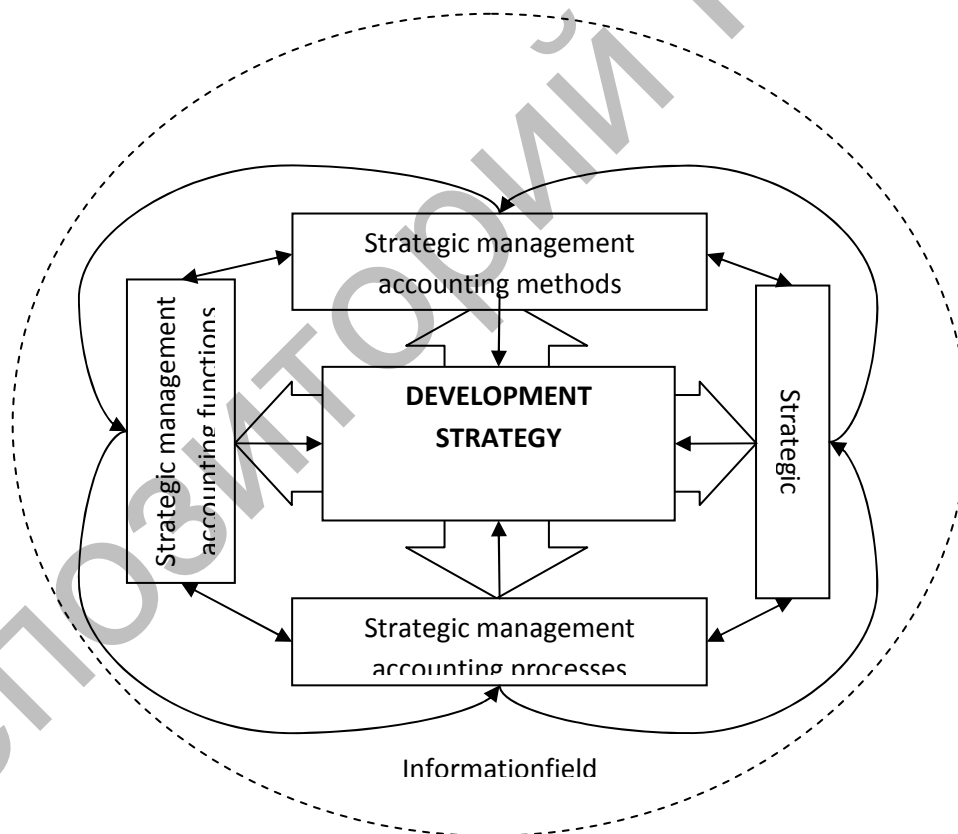
The purpose of forming the mechanism of strategic management accounting is to increase the information content and usefulness of the data provided to them in order to increase the information capacity of the enterprise as a whole.

The mechanism of strategic management accounting is a set of actions for processing strategic information to ensure the optimal functioning of an information system aimed at a long-term perspective.

These actions for the formation of strategic information constitute a system of methods, functions, processes, tools and development strategies. The totality of these concepts is depicted in picture 1.

The choice of elements of the mechanism of strategic accounting is not accidental. With their help, you can describe the work of the internal structure of strategic accounting, establish internal relations and levers of influence on management decisions, as well as adapt the enterprise to the external conditions of activity. The relationship of elements can be reflected as follows:

- Methods of strategic management accounting reveal ways to carry out management activities at its highest level, i.e. indicate how it should be carried out;
- Functions determine the content of strategic management accounting, describing the actions of the subject of strategic management;
- Processes determine the order of implementation of these actions;
- Tools help to keep the content of strategic accounting in processes;
- Strategy is a link of other elements of the mechanism of strategic management accounting.



Picture 1. The structure of the mechanism of strategic management accounting

Note - borrowed from [1]

The introduction of methods of strategic management accounting is closely related to its content, i.e., the functions in which they are used. The following functions of strategic management accounting can be distinguished:

1. Organizational function. Strategic accounting plays a role in the formation of an organization that ensures the coordinated work of management personnel, development of managers' thinking, and accounting for past management experience. In addition, this function is manifested in the implementation of various organizational changes in the enterprise: the redistribution of management functions, powers and

responsibilities of the management staff; creating an incentive system conducive to achieving the goal of the strategic plan, etc.

2. Coordination function. Involves the coordination of efforts of the structural units of the organization to achieve the goal stipulated by the strategic management accounting. Enterprise strategy includes a complex system of interrelated goals and objectives. The decomposition of these goals and objectives provides for their division into smaller components and the consolidation of the relevant structural divisions and performers. There should be close technical and economic ties between the various functional divisions of the enterprise.

3. The function of motivation. It follows from the coordination function. To optimize the work of each employee, division and organization as a whole, as well as to successfully achieve the strategic whole, many enterprises develop or revise the existing system of personnel incentives. People - the main resource that ensures the effectiveness and efficiency of the organization, so you need to consider the role of motivation in achieving strategic indicators. Effective human resource management, encouraging employees to achieve the strategic goals of an organization (by stimulating them) is the key to the success of any enterprise.

4. Distribution function. When introducing a system of strategic management accounting at industrial enterprises, it becomes possible to allocate resources (material, financial, labor, information, etc.).

5. Analytical function. Strategic management accounting at each stage is organized with the help of a thorough and analytical approach for processing strategic data that requires a specific approach. So, at the initial stage of preparation, the state of the external and internal environment of the enterprise is assessed and analyzed to identify possible risks, potential opportunities and threats. Analytics is also needed in the current accounting, however, the effectiveness of operational management decisions will be achieved only if competitive advantages and barriers are foreseen in advance, planned.

6. Control function. The implementation of the objectives of strategic accounting is directly related to providing feedback to the results of the company's activity from the adoption of certain management decisions and its strategy. The managerial decision, being the end result of the management process, connects the past with the future through the present and ensures the continuous flow of all controlled processes.

7. Predictive function. Within the framework of strategic management accounting, this function is fundamental, since forecasting allows you to plan your business for a strategic perspective, evaluate all strategic opportunities and threats, and give a quantitative interpretation of many future trends in the economy and, accordingly, business development in a particular enterprise.

8. Innovative function. This function should be given special attention, because it becomes very relevant in the modern market mechanism and plays an important role in the preservation and successful functioning of most large enterprises. This is due to the search and development of new scientific and technical projects, the use of new technologies, which leads to the strategic advantages of the company. Most successful companies gain competitive advantage through innovation.

Strategic management accounting tools include strategic analysis, strategic cost accounting, a balanced target indicator system, a strategic management decision.

Accounting for strategic cost accounting is the process of preparing strategic information on costs for top management with the goal of developing strategic decisions on the integrated development of an enterprise, its structural divisions and activities, allowing to achieve the desired indicators when assessing the financial impact of alternative strategic decisions.

Strategic budgeting is a link between strategic management accounting tools, since a system of absurd balanced indicators embedded in a system of strategic budgets are managed based on strategic analysis and strategic costs accounting, and their management allows to increase the effectiveness of strategic management decisions.

The organization of the process of strategic management accounting is determined by the strategy, which is the central, connecting link of other elements of the mechanism of strategic management accounting by an industrial enterprise, because the difficult conditions for selecting promising types of business with an unclear informational future market conditions force enterprises to take more seriously the formation of strategic activities.

Strategy development should be carried out in order to obtain a definite understanding of the future development of the enterprise, its development directions, methods and tools that must be used in strategic management to achieve balance.

The analysis of factors influencing the development of a strategy is based on the following provisions:

1) the mechanism for the development of strategies is greatly influenced by the degree of development of information links between the management and the functional units of the organization;

2) a strategy developed at the level of top managers (business strategy) and based on the corporate strategic plan is projected onto the plane of functional areas;

3) the achievement of the expected end results from the formed strategy is possible only in the unity of management processes (strategic, tactical, operational) [3].

Thus, the sustainable development of the organization and the conditions of the constantly evolving external environment, the acceleration of management decisions, the emergence of automated information processing systems is impossible without building strategic management accounting. Strategic accounting, being a part of operational management accounting, uses its principles and methods; however, in connection with the expansion of information boundaries, it can apply methods of special areas of knowledge, such as strategic management, marketing, and econometrics.

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Подходы к оценке интеллектуального капитала в инновационной экономике

Д.А. Ситенко¹, Е.В. Мурашова²

¹Доктор PhD, профессор кафедры бухгалтерского учета и аудита

²к.э.н., доцент кафедры экономики и менеджмента
daesha@list.ru, elena.murashova898@gmail.com

¹Карагандинский государственный университет имени Е.А. Букетова, г.Караганда

²Тихоокеанский государственный университет (Хабаровск, РФ)

Аннотация. В современных условиях интеллектуальный капитал приобретает особую важность, т.к. выступает главным фактором развития и повышения конкурентоспособности предприятия в рыночной экономике. В условиях инновационной экономики качество трудовых ресурсов выходит на первый план, особенно это касается интеллектуального капитала, который объединяет в себе профессиональные знания и умения работников. Для правильной оценки интеллектуального капитала необходимы знания об его природе, а также составляющих элементах.

Ключевые слова: интеллектуальный капитал, работники, предприятие, человеческий капитал, оценка

В условиях рыночной экономики предприятию необходимы не только материальные активы, но и конкурентоспособный интеллектуальный капитал. Интеллектуальный капитал выражается в знаниях, навыках и производственном опыте работников предприятия, а также включает в себя нематериальные активы, которые используются в процессе производства [5]. В узком смысле интеллектуальный капитал - это все те знания, которыми обладает предприятие, и которые могут быть использованы для получения прибыли. В условиях ограниченности ресурсов интеллектуальный капитал выступает одним из главных факторов создания и развития конкурентоспособного предприятия. Стратегия развития предприятия обязательно должна включать мероприятия по развитию интеллектуального капитала работников.

Затраты государства на воспроизводство интеллектуального капитала в инновационной экономике в большей части отражаются в доли затрат на исследования и разработки в ВВП. По данному показателю Казахстан пока остается на достаточно низком уровне [7, 9]. В настоящее время она не превышает 0,2% от ВВП.