



METHODOLOGICAL APPROACHES TO MODELLING OF THE STRATEGIC ACCOUNTING OF CONSOLIDATED BUSINESS

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- A** *Basing on the results of the research of specialized literature, the article represents the author's approach to the development of common organizational and theoretical model of the strategic accounting of consolidated business, that can be used for the development of individual models of the strategic accounting of objects of the strategic management. In particular, in the capacity of blocks of this model in conditions of both process-oriented and functional-oriented strategic management the author proposed to single out types of integration model of organization of the strategic accounting: converged, consolidated, and integrated. In turn, in the capacity of aggregates, that will determine the structure of organizational and theoretical model of the strategic accounting of amalgamated business in conditions of functional-oriented system of the strategic management, the author singled out: types of the market or market situation of pure monopoly, oligopoly, monopolistic competition, pure competition; strategy; types of diversification of business by types of integration; types of organizational structure; types of management; instruments of the strategic accounting; principles of presentation of information; forms of the strategic reporting; users of information, that was received by means of instruments of the strategic accounting. In case of the existence of the process-oriented system of the strategic management, the author substantiated the appropriateness of supplementation of this list with such aggregate, as concept of management of business-processes.*
- K** *Strategic accounting, model, modelling, amalgamated business, strategic management, functional-oriented strategic management, process-oriented strategic management.*

МЕТОДИЧНІ ПІДХОДИ ДО МОДЕЛЮВАННЯ СТРАТЕГІЧНОГО ОБЛІКУ ОБ'ЄДНАНОГО БІЗНЕСУ

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- A** *Ґрунтуючись на результатах проведеного дослідження спеціалізованої літератури, у статті представлено авторський підхід до розробки загальної організаційно-теоретичної моделі стратегічного обліку об'єднаного бізнесу, яка може бути використана для побудови індивідуальних моделей стратегічного обліку об'єктів стратегічного управління. Зокрема, як блоки цієї моделі в умовах як процесно-орієнтованого, так і функціонально-орієнтованого стратегічного управління автором запропоновано виокремлювати такі види інтеграційної моделі організації стратегічного обліку: конвергована, консолідована, інтегративна. У свою чергу як агрегати, які визначатимуть структуру організаційно-теоретичної моделі стратегічного обліку об'єднаного бізнесу в умовах функціонально-орієнтованої системи стратегічного управління, автором виокремлено: типи ринку або ринкову ситуацію чистої монополії, олігополії, монополістичної конкуренції, чистої конкуренції; стратегію; вид диверсифікації бізнесу за типами інтеграції; типи організаційної структури; типи управління; інструменти стратегічного обліку; принципи представлення інформації; форми стратегічної звітності; користувачів інформації, що отримана за допомогою інструментів стратегічного обліку. У випадку існування процесно-орієнтованої системи стратегічного управління автором обґрунтовано доцільність доповнення зазначеного вище переліку таким агрегатом, як концепція управління бізнес-процесами.*
- K** *Стратегічний облік, модель, моделювання, об'єднаний бізнес, стратегічне управління, функціонально-орієнтоване стратегічне управління, процесно-орієнтоване стратегічне управління.*

МЕТОДИЧЕСКИЕ ПОДХОДЫ К МОДЕЛИРОВАНИЮ СТРАТЕГИЧЕСКОГО УЧЕТА ОБЪЕДИНЕННОГО БИЗНЕСА

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- A** *Основываясь на результатах проведенного исследования специализированной литературы, в статье представлен авторский подход к разработке общей организационно-теоретической модели стратегического учета объединенного бизнеса, которая может быть использована для построения индивидуальных моделей стратегического учета объектов стратегического управления. В частности, в качестве блоков данной модели в условиях как процессно-ориентированного, так и функционально-ориентированного стратегического управления автором предложено выделять следующие виды интеграционной модели организации стратегического учета: конвергированная, консолидированная, интегративная. В свою очередь в качестве агрегатов, которые будут определять структуру организационно-теоретической модели стратегического учета объединенного бизнеса в условиях функционально-ориентированной системы стратегического управления, автором выделено: типы рынка или рыночную ситуацию чистой монополии, олигополии, монополистической конкуренции, чистой конкуренции; стратегию; вид диверсификации бизнеса по типам интеграции; типы организационной структуры; типы управления; инструменты стратегического учета; принципы представления информации; формы стратегической отчетности; пользователи информации, которая получена при помощи инструментов стратегического учета. В случае существования процессно-ориентированной системы стратегического управления автором обоснована целесообразность дополнения указанного выше перечня таким агрегатом, как концепция управления бизнес-процессами.*
- K** *Стратегический учет, модель, моделирование, объединенный бизнес, стратегическое управление, функционально-ориентированное стратегическое управление, процессно-ориентированное стратегическое управление.*

Statement of the problem

The research of economic literature certifies active usage of the method of informational modeling in works of domestic and foreign economists. This method will allow to evaluate possibilities of the system that is being developed, to level its shortcomings and to strengthen its advantages. At the same time, a number of researchers, among which we should name O. Phil [17, p. 103], emphasize on appropriateness of the usage of this method as the basis of the development of the strategic accounting. That is why the problem of the development of methodological approaches to modeling of the strategic accounting of amalgamated business is a question of urgent importance.

Analysis of recent research. The author's research of economic literature certifies full absence of works, devoted to solving the question of modelling of the strategic accounting of amalgamated business. In particular, most part of economists give recommendations only concerning methodology of the strategic accounting of objects of the strategic management [1-9, 11-15, 19], development of complex model of the strategic accounting [16], development of models of accounting evaluation of the enterprise on the basis of data of the strategic accounting [1], and also development of the model of the strategic accounting of costs (at the example of enterprises of energy complex) [17, p. 102-116].

Formulation of the objectives. The purpose of the article is to develop methodological approaches to modelling of the strategic accounting of amalgamated business. In turn, in order to achieve this purpose, it is important to solve next objectives: to investigate existing approaches of economists to the development of models of the strategic accounting; basing on the results of investigation of approaches of economists to this problem, to single out blocks and aggregates of organizational and theoretical model of the strategic accounting in terms of process-oriented and functional-oriented system of the strategic management.

Presentation of the basic material. The research of economic literature helped to determine next blocks of the model of the strategic accounting of costs: "integrated accounting", which includes such two concepts of cost management, as management by goal (reducing costs, strategy of diversification) and mechanisms of self-organization (system of controlling, system of heuristic methods); "innovation accounting", which includes innovation environment, innovation processes and innovation functions; and "synergetic effect", that includes

reorganization, diversification and outsourcing processes [17, p. 107].

However it must be noted, that the usage of this viewpoint is rather debatable in frames of amalgamated business considering orientation of this approach to the development of the model of the strategic accounting of costs only to its internal environment, and as a result of this – to deprive top-management the opportunity to get adequate strategic information about the influence of adopted strategic management decisions on the net cost of produce.

In the capacity of the basis for singling out of blocks of any model of the strategic accounting the author recommends to use integrated model of organization of the strategic accounting of amalgamated business by its types: integrative, consolidated, converged.

Another aspect of this research is to identify aggregates that define the structure of the model of the strategic accounting. The research of specialized literature helps to find out that in the capacity of aggregates of the model of the strategic cost accounting, as the object of the strategic management, O. Phil singles out following aspects: principles, methods, instruments, fields of management, result [17, p.107].

It is important to investigate these proposals more detailed. In particular, such aggregate of the model as "Principles" includes in its structure such proposals as: system approach to cost management, methodological unity of cost management, cost management at all stages of the life cycle of the product (service), optimal combination of cost reduction and product quality improvement, search for effective methods and instruments of cost reduction, improvement of information base in the issue of cost management, increasing of interest of centers of responsibility in reducing of costs [17, c. 109, c.112].

Such aggregate of the model of the strategic accounting, developed by O. Phil, as "Methods" provides standardization, automatization of industrial processes [17, p. 109]. This aggregate includes: methodology based on the 30-th accounts of Russian chart of accounts, the system of production balance sheets [17, p. 109].

Such aggregate of the model of the strategic accounting, developed by O. Phil, as "Fields of management" includes: types of activity, centers of responsibility, segments [17, c. 109].

In turn, such aggregate of the model of the strategic accounting, developed by O. Phil, as "Result", includes: actual cost, financial performance, accounting and control points [17, p. 109].

However, one should note debatable character of appropriateness of usage of recommendations, provided by O. Phil, in frames of amalgamated business. This can be explained by somewhat general character of offers of this economist, which in turn prevents the creation of rational model of the strategic accounting of object of the strategic management in frames of amalgamated business. Considering this and taking into consideration that fact, that the content of aggregates will greatly depend on the type of the strategic management, implemented in joint ventures (namely, process-oriented or function-oriented strategic management), the author considers appropriate

to single out following aggregates that will determine the structure of the model of the strategic accounting of object of the strategic management of amalgamated business: types of the market or market situation of pure monopoly, oligopoly, monopolistic competition, pure competition; strategy; type of diversification of business by types of integration; types of organizational structure; types of management; concept of business-process management, instruments of the strategic accounting; principles of presentation of information; forms of the strategic reporting; users of information, received by means of instruments of the strategic accounting.

AGGREGATES, THAT WILL DEFINE THE STRUCTURE OF THE MODEL OF THE STRATEGIC ACCOUNTING OF OBJECTS OF THE STRATEGIC MANAGEMENT OF AMALGAMATED BUSINESS IN TERMS OF PROCESS-ORIENTED AND FUNCTIONAL-ORIENTED SYSTEM OF THE STRATEGIC MANAGEMENT*

Table 1

AGGREGATES	TYPE OF THE STRATEGIC MANAGEMENT	PROCESS-ORIENTED STRATEGIC MANAGEMENT	FUNCTIONAL-ORIENTED STRATEGIC MANAGEMENT
Types of the market		+	+
Strategy		+	+
Types of diversification		+	+
Types of organizational structure of management		+	+
Types of management		+	+
Concept of management of business-processes		+	-
Instruments of the strategic accounting		+	+
Principles		+	+
Forms of the strategic reporting		+	+
Users of information, received by means of instruments of the strategic accounting		+	+

(+) – appropriate, (-) – not appropriate, * – developed by the author

Aggregates of the model of the strategic accounting of objects of the strategic management of amalgamated business, mentioned by the author above, can be divided into two groups: those ones that do not depend on the specificity of objects of the strategic management, that are being accounted (in particular, «Principles», «Strategy», and also «Concept of management of business-processes»); those ones, that depend on the specificity of objects of the strategic management, that are being accounted (in particular, «Types of the market or market situation», «Types of diversification of business by types of integration», «Types of organizational structure», «Types of management», «Instruments of the strategic accounting», «Forms of the strategic reporting» and «Users of

information, received by means of instruments of the strategic accounting»).

Thus, in frames of the development of the theoretical concept of modelling of the strategic accounting of objects of the strategic management of amalgamated business the author considers appropriate to highlight in more details the content of those aggregates, that belong to the first group and to determine their interdependence with blocks of the model of the strategic accounting of objects of the strategic management of amalgamated business.

In turn, aggregates that belong to another group can be highlighted in more details in the aspect of the development of models of the strategic accounting of certain objects of the strategic management of amalgamated business.

Now we should highlight the content of aggregates that belong to the first group. Firstly, it is important to highlight the approach to the development of models of the strategic accounting of objects of the strategic management of amalgamated business in terms of process-oriented strategic management. In particular, the first aggregate, that determines the structure of the model of the strategic accounting of objects of the strategic management of amalgamated business, is «Principles». The research of economic literature certifies, that principles of modelling of the strategic accounting of objects of the strategic management, that are singled out by economists [17, p. 109, p. 112], highlight features of effective methodology of the strategic accounting of objects of the strategic management of amalgamated business. They do not highlight features of its model. That is why the author proposes to put into its basis general principles of the system of economic and mathematical modelling and systems analysis, which have been singled out in economic literature [18]. In particular, the principle of: adequacy of used information, invariance of used information, accuracy of information, effective realizability, economic efficiency of the model.

In particular, the principle of adequacy of used information provides usage in the model of the strategic accounting of tangible, intangible and financial capital of amalgamated business only of that information that has accuracy, which is important for this model. If the degree of accuracy of this information is unknown or insufficient, such information must not be used.

The principle of invariance means that information, which is used in the process of realization of the model of the strategic accounting of tangible, intangible and financial capital of amalgamated business, must be invariant concerning unknown parameters of the object that is being modeled, that means immutability of this information in case of any possible values of parameters.

The principle of accuracy of information means that the structure of the model of the strategic accounting of tangible, intangible and financial capital of amalgamated business must suit the structure and accuracy of available incoming and important outgoing information.

The principle of effective realizability means that the model of the strategic accounting of tangible, intangible and financial capital of amalgamated business must be developed considering the simplicity of its implementation in conditions of the usage of modern technical computing tools.

In turn, principle of economic efficiency of the model means that in the model of the strategic accounting of tangible, intangible and financial capital of amalgamated business only those conditions must be included, that are essential for the task that is being solved with its help.

The next aggregate of the model of the strategic accounting is “Strategy”, as it determines the character of information, which is needed by the management for making strategic management decisions, and thus – influence the choice of all further aggregates of the model. In order to develop the model of the strategic accounting, the author recommends using strategies, singled out by M. Porter [20, c. 35-40]. In particular, the strategy of: cost leadership, which provides for internal competitive advantage by means of usage of organizational and production know-how of the enterprise in order to reduce costs and to obtain leadership on this indicator in industry; differentiation, which means that competitiveness of the enterprise is ensured by orientation of its activities to provision of greater benefits to consumers (excluding low prices) by offering high quality products with a high level of related services for the justified high prices; focusing, which is based on choosing of one of the segments of the industry market and achievement in it unconditional competitive advantages by means of implementation of one of two strategies, which were described above.

In the capacity of the next aggregate of the model of the strategic accounting of amalgamated business, one can single out such concepts of the business process management of the enterprise, as: business process management, which is based on the determination of business - processes and on the technology of their management; business process reengineering, which provides for optimization of business-processes of the enterprise by the criteria of time, people and quality; business process improvement, which provides for constant improvements of business-processes of the enterprise without changing of their configuration; business reengineering, which provides for fundamental reinterpretation and radical redesigning of business processes for the achievement of sharp improvements in decisive, modern indexes of the activity of the enterprise, such as value, quality, service and temps; and x-engineering, which allows to provide flexibility and timeliness of reaction of the enterprise by means of the change of configuration of its business-processes through outsourcing, withdrawal of non-core businesses and creation of subsidiaries.

The next aspect of investigation is highlighting of aggregates of the second type of the model of the strategic accounting as «Types of the market or market situation», «Diversification of business by types of integration», «Types of organizational structure» and «Types of management».

In particular, in case of functioning of amalgamated business in conditions of the market of monopoly and oligopoly, the author shares the thought of L. Malysheva, which considers that in this case the most adequate strategy is the strategy of leadership (in costs), and the most adequate organizational structure is functional [10]. And according to the author's point of view, it must take into consideration high level of vertical and horizontal integration, and also the concept (BPM, BPR, BPI) for managing business-processes.

In case of functioning of enterprises in conditions of monopolistic competition, the most adequate strategy for the amalgamated business is differentiation, and the type of organizational structure – combined (main business - functional, secondary - divisional) or has matrix or plural structure [10]. And according to the author's point of view, it must take into consideration middle level of vertical and horizontal integration, and also concept (BR) for the management of business-processes.

In turn, in case of functioning of the amalgamated business in conditions of the market of pure competition, the strategy, that meets this model of the market, is focusing, and the type of organizational structure – divisional [10]. And according to the author's point of view, it must take into consideration low level of vertical and horizontal integration and conglomerate integration, and also the concept (XE) for the management of business-processes.

The next aggregate of investigation is from the other group – “Instruments of the strategic accounting”, which includes PEST-analysis, SWOT- analysis, SNW- analysis, DEA- analysis, analysis of Porter's five forces, BCG matrix, main budget, calculation systems on the basis of full life cycle, quality, value chain, model «just-in-time», and also AB-costing, kaizen-costing and target-costing, derivative balance sheet, instrument of the strategic accounting of cash flows of amalgamated business in conditions of process-oriented strategic management, model of economic value added, total performance scorecard, key performance indicators, and also balanced scorecard;

«Forms of the strategic reporting», which includes «Strategic report of amalgamated

business», «Strategic report on advanced capital of amalgamated business»; «Strategic report on revenues and expenses of amalgamated business»; «Strategic report on cash flows of amalgamated business»; «Strategic report on innovations»; «Strategic report on external and internal environment of amalgamated business»; «Strategic report on structure of portfolio of businesses and their competitive position»; «Strategic report on product line and share of consumer's market»; «Strategic report on value of amalgamated business»; «Strategic report on integrative synergy of amalgamated business»; «Strategic report on system business-risks».

«Users of information, which has been received by means of instruments of the strategic accounting», which includes those users, that have the right to take part in the strategic management of the enterprise, and also those ones, who do not have this right.

Another aspect of this research is to develop the approach to the development of the model of the strategic accounting of the object of the strategic management of amalgamated business in terms of functional-oriented strategic management.

In particular, in case of implementation in amalgamated business of such system of the strategic management, the content of aggregates of this model will be identical to the content of aggregates of the model of the strategic accounting of the object of the strategic management of amalgamated business in conditions of process-oriented system of the strategic management. Such aggregate as “Concept of management of business-processes”, that in terms of the existence of functional-oriented system of the strategic management in amalgamated business will be absent in this model, is the only exception.

Considering mentioned above, the interdependence of these aggregates with blocks of the model of the strategic accounting of objects of the strategic management of amalgamated business is also almost identical to interdependence of aggregates of the model of the strategic accounting of the object of the strategic management of amalgamated business in terms of process-oriented system of the strategic management with blocks of this model.

Proposals of the author were clearly presented in the table 2.

Conclusions. Thus, basing on the results of the conducted research, the author developed general organizational and theoretical model of the

GENERAL ORGANIZATIONAL AND THEORETICAL MODEL OF THE STRATEGIC ACCOUNTING OF AMALGAMATED BUSINESS*

Table 2

AGGREGATES OF THE MODEL BLOCK OF THE MODEL	TYPES OF INTEGRATIVE MODEL OF ORGANIZATION OF THE STRATEGIC ACCOUNTING		
	INTEGRATIVE	CONSOLIDATED	CONVERGED
Types of market	pure monopoly, oligopoly	monopolistic competition	pure competition
Strategy	leadership	differentiation	focusing
Types of diversification	high vertical and horizontal (Y – type)	medium vertical and horizontal (Y,X,K – type)	low vertical and horizontal (Y,X,K –type) and conglomerate
Types of organizational structure	functional	mixed (main business- functional, secondary- divisional). Matrix	divisional
Types of management (corporate / strategic)	centralized / centralized	centralized / coordinated (main business – centralized, secondary business – decentralized)	centralized / decentralized
Concept of business process management	BPM, BPR, BPI	BR	XE
Instruments of the strategic accounting	KPI, derivative balance sheet	BSC, derivative balance sheet	TPS, derivative balance sheet
Principles	adequacy of used information, invariance of used information, accuracy of information, effective realizability, economic efficiency of the model		
Confidential forms of the strategic reporting (for users, that have no right to take part in strategic management of the enterprise)	Strategic report		
Public forms of the strategic reporting (for users, that have the right to take part in strategic management of the enterprise)	Strategic report		

* – developed by the author

strategic accounting of amalgamated business, that can be used for the development of individual models of the strategic accounting of objects of the strategic management (for example such, as capital, costs, cash flows) in terms of functional-oriented and process-oriented strategic management of amalgamated business. In particular, in the capacity of blocks of this model the author proposed to single out types of integrative model of organization of the strategic accounting: converged, consolidated, integrative. In turn, in the capacity of aggregates, that will define the structure of organizational and theoretical model of the strategic accounting of amalgamated business in terms of functional-oriented system of the strategic

management, the author singled out: types of the market or market situation of pure monopoly, oligopoly, monopolistic competition, pure competition; strategy; types of diversification of business by types of integration; types of organizational structure; types of management; instruments of the strategic accounting; principles of presentation of information; forms of the strategic reporting; users of information, that was received with the help of instruments of the strategic accounting. In turn, in case of the existence of process-oriented system of the strategic management, the author grounded the appropriateness of addition of mentioned list by such aggregate, as concept of management of business-processes.

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