

MODEL OF FORMATION OF SYSTEM OF STRATEGIC MANAGEMENT ACCOUNTING COST

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This paper focuses on strategic management accounting costs. The considered models of formation of system of strategic management accounting costs of various scientists.

Keywords: strategic management accounting, costs, integrated model of managerial performances strategic cost accounting.

Implement and improve the cost management system is not only relevant but also necessary, since this leads to increased competitiveness of agricultural products, improve its quality while reducing the cost and improving the image of the organization.

The main specific features of strategic management accounting, according to Nikandrova N.G. [2], include:

- information support for the development of several variants of strategy of development of the enterprise and selecting the most appropriate one;
- assessment of achieving operational and strategic goals, financial status and production capacity of the enterprise;
- the integration of predictive, planned, target and actual data of financial and industrial activities and their basis in the long term;
- consideration of environmental factors, time, capital, profitability, risk etc.

Thus, it can be concluded that strategic management accounting as a subsystem of management accounting, substantially expanding the scope of its action in the information support of strategic and operational management. In connection with these specific characteristics it is necessary to develop a model statement and strategic management accounting. Some of them are discussed below.

Nikandrov N.G. believes that the purpose of strategic management accounting is to ensure the efficient functioning of the enterprise in relatively long term, the process of organization and functioning of strategic management accounting is based on certain organizational and methodical basis, including many elements that are in relations and connections with each other, which form the integrity of the unity. Forming organizational and methodological basis of strategic management accounting 3 selected interconnected unit (table 1).

Table 1 – the Organizational – methodical bases of strategic management accounting

(Nikandrov N.G.) [2]

Blocks	Specifics
The first block	Are the purpose, objectives and functions of strategic management accounting. Information support management decisions to achieve strategic goals and objectives of the enterprise, targeting not only the nearest, but relatively distant future.
The second block	Consists of scientific approaches, principles and methods of strategic management accounting. Scientific approaches used in the organization strategic management accounting can be General (systematic, comprehensive, and computer-based) and private (integration, situational, dynamic, special). Methods, techniques and practices methods of strategic management accounting provide managers of the enterprise-level, reliable information necessary for making correct management decisions aimed at achieving the strategic goals and objectives of the enterprise.
The third block	Consists of information support of strategic management accounting. The interaction of the first two blocks of organizational and methodical bases of strategic management accounting is impossible without information support. Information of strategic management accounting have to meet a number of specific requirements that are different from the requirements for financial accounting, accounting information to external users. It has to respond: focus, efficiency, adequacy, targeting, flexibility, efficiency in obtaining and using, of protection against unauthorized access, and confidentiality.

Considered blocks are integrated with your goals and objectives, with the appropriate informational basis, bound in space and time and serve as the basis for the organization at the enterprise strategic management accounting.

To the basic concepts of strategic management accounting include: the concept of value chain (M. Porter), the concept of cost drivers, the concept of strategic positioning, the concept of strategic account ownership (I.N. Rich, the concept of strategic cost management (John Shank, V. Govindarajan), the concept of forecasting and optimization of cash flows (Alfred King), the concept of balance management of economic processes (N.A. Breslavtseva), the problem formulation of the system of strategic accounting (V.I. Tkach); - problems of accounting and analytical support of managerial decision-making (L.V. Popova), the setting of strategic accounting in enterprises (E.V. Kerimov, A.N. Bogatko, P.V. Selivanov); the generalization of foreign experience and practice of strategic management accounting in Russian companies (O.E. Nikolaeva, O.V. Alekseeva); the development of strategic accounting innovation (A.N. Shemelev); the use of strategic accounting in external and the trust deed (D.V. KursaeV); the setting of strategic accounting cash flow (N.N. Hechanova); the development of methods of strategic accounting and audit in the conditions of reorganization (O.V. Guanica); addressing the requirements of strategic management accounting in

the conditions of reorganization (Zemlyakova S.N.); the development of strategic cost accounting (Barahoeva M.S.) etc.

So, Shalaeva L.V. offers an integrated model for setting strategic managerial cost accounting. This model is based on integration principles of different systems of cost management and promotes sustainable, long-term competitive advantages. [4]

Model Shalaevoj L.V. is focused on the dignity of the different systems of cost control, known in Russia and abroad. The advantage of this model enables the organization to successfully exist in a competitive environment, changing customer demand, to respond flexibly to changes in external and internal conditions of the strategy of the company.

Says Yarkova I.V. an important goal of strategic management accounting is the accounting of the strategic costs in order to provide information to managers about cost behavior for routine performance monitoring indicators for strategic budget and timely adjustments. Significant distinguishing point of the strategic cost accounting is the availability of information not only on internal production costs but also indicators of expenses of competitors, the level of costs the industry average. [5]

The bills of strategic management accounting cost Yarkova I.V. propose to conduct analytical accounting in accordance with the nomenclature developed and implemented innovative projects for the centers strategic responsibilities and in the context of budgetierung articles strategic costs. Such a construction of analytical accounting will generate forms of management reporting covering performance indicators of realization of strategy of enterprise development – "a Report on the effectiveness of the centers of strategic responsibility", and the Report on the company's strategic objectives" and others.

The leadership of a modern enterprise there is always a need of choosing the optimal and accurate information, influencing the process of making strategic management decisions, as well as the need to consider the costs in changing business conditions. Only giving due attention to these issues, it is possible to achieve cost-effective operation of a company with some resources and is quite competent using them.

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