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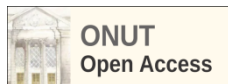
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STRATEGIC MANAGEMENT ACCOUNTING AND STRATEGIC ANALYSIS AS TOOLS FOR ENSURING THE EFFICIENCY OF BUSINESS ENTITIES AND THEIR COMPETITIVENESS

The purpose of this study is the need to apply a system of effective tools for the economic transformation of subjects of the national economy in modern conditions in order to ensure their competitiveness and efficiency of functioning. The article proves and verifies the hypothesis about the need to use strategic analysis and strategic management accounting as necessary and justified tools for the persistent transformation of subjects of the national economy in the modern conditions of their management. The necessity of using the McKinsey method for strategic analysis of business entities at the macro- and meso-level has been proven. It has been substantiated that in order to ensure the assessment and control of the persistent transformation of business entities, it is necessary to apply strategic management accounting at all levels of their research.

Key words: subjects of the national economy, persistent transformation of activity, operational efficiency, competitiveness, strategic management accounting, strategic analysis.



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Statement of the problem and its connection with important scientific and practical tasks. The current state of the economy of any country requires state support of strategic industries, their economic transformation in order to strengthen the position in the national market, as well as promotion and consolidation in world markets. Globalization processes affecting the development of the economy of countries currently require the search for methods of protection of domestic producers, which contribute to the preservation of competitiveness and efficiency of the activities of the subjects of the national economy, ensuring the efficiency of their functioning and development.

In the conditions of changes in external and internal conditions, a country that has effectively functioning and competitive entities of entrepreneurial activity, which develop stably in a changing external environment and form activities in accordance with the strategy of its own development, acquires proper competitiveness. This is especially important for the food industry, which must ensure the food security of our country, therefore, ensuring the competitiveness of the food industry and its effective management is a priority problem in modern condi-

tions of development.

It is the economic transformation of the activities of the subjects of the national economy through the mechanism of unequal restructuring, as shown by our previous studies [1], that, in our opinion, is the most effective process of ensuring their operational efficiency and competitiveness at all levels of their placement and research. The relevance of this study is also confirmed by the need to choose and justify the use of effective tools for the economic transformation of subjects of the national economy in modern conditions.

The analysis of the latest publications on the problem. The publications of many scientists are devoted to the researching issues of competitiveness and transformational processes in the national economy and its subjects, ensuring and increasing competitiveness, including the food industry, and its management. Among them, such economists as: A. Alyokhin, L. Andreyeva, L. Antonyuk, Yu. Afanasyeva, L. Balabanova, J. Bauer, E. Bruhl, B., V. Korenev, A. Kostin, F. Kotler, A. Levitska, J. Lodge, V. Malyska, H. Menken, E. Minko, A. Ollivier, M. Onoprienko, V. Osypov, L. Piddubna, M. Porter, S.I. Savchuk, D.B. Stanko, L. Tyson, T. Tkachenko, A.

Thompson, R. Ursi, T. Kharchenko, J. R. Hicks, V. Shamrai, A. Sheremet, and others.

In the works of B. Burkynskyi, V. Dubnytskyi, H. Kleiner, G. Karpinskaia, A. Kovalev, I. Larionov, E. Lazareva, V. Lyashenko, K. Pavlov, E. Popov, S. Sokolenko, and others, the problems of transformation and restructuring of subjects of the national economy at different levels of research, methods of analysis of economic systems and their elements have been considered in order to ensure the efficiency of their functioning and competitiveness.

However, the set of the problems of building the theoretical and methodological foundations of ensuring the competitiveness and efficiency of the functioning of business entities of the economy of Ukraine still remains insufficiently researched. In order to carry out any transformational changes at any level of research objects, it is necessary to choose a toolkit - a system of tools covering management functions related to the analysis and control of the implementation and effectiveness of processes. This requires further research into the publications of scientists and the practical activities of business entities.

Forming of the aims of the research. So, in order to solve this important scientific and applied problem, in our previous studies we put forward a hypothesis about the need for persistent transformation of the food industry in the system of the national economy to ensure its competitiveness and operational efficiency through the mechanism of applying strategic restructuring based on the principle of imparity [1,2]. The requirements for this hypothesis needs to take into account: 1) the peculiarities of the impact of globalization processes on the national economy and its subjects; 2) legal and economic insecurity of the national commodity producer in Ukraine due to significant openness of the market; 3) peculiarities of the functioning of food industry subjects - legislative and regulatory restrictions in the organization of business, production and sale of food products; resource, technological, geographical and transport location, organizational and legal forms, business partnerships, etc.

Based on our previous research [1,2]:

1. The hypothesis about the need for persistent transformation of the food industry in the system of the national economy to ensure its competitiveness and efficiency of functioning through the mechanism of application of strategic restructuring based on the principle of imparity has been verified.

2. The methodological approach to the formation of the concept of ensuring the competitiveness of the food industry of Ukraine has been substantiated, based on taking into account various forms of influence of globalization processes and the hypothesis of the need for persistent transformation of the food industry in the system of the national economy to ensure its competitiveness and efficiency of operation through the mechanism of application of strategic restructuring based on the principle of imparity.

3. The concept of unequal restructuring of subjects of the food industry of Ukraine has been developed on the basis of a system of principles, the main of which is the principle of inequality (inequality, protection

against the negative impact of the entire spectrum of exogenous and endogenous factors), in accordance with macro-goals that ensure the solution of national tasks of the country economic development (economic and food security, competitiveness of the national economy).

In order to carry out the economic and persistent transformation of the activities of the subjects of the national economy in modern conditions through the mechanism of the application of strategic restructuring on the basis of the principle of imparity to ensure their competitiveness and efficiency of functioning, we put forward a hypothesis about the need to use a system of analysis and control tools - strategic analysis and strategic management accounting. Therefore, additional research is needed to verify the proposed hypothesis.

Giving an account of the main results and their substantiation. Our previous research [2, p. 7-8] allowed:

1. To improve the conceptual and categorical apparatus of the theory of the national economy by clarifying the essence of the concept of "economic transformation of the national economy and its economic entities" – one of the structural components of restructuring, as a process aimed at preserving the competitiveness and efficiency of the activities of all entities of the national economy, ensuring the formation of competitive advantages and further effective development without radical forms of transformation, and that significantly affects the directions of positive and effective development or corresponding changes in activity.

2. For the first time, bring new categories to the conceptual and categorical apparatus of the theory of the national economy:

– "persistence of activity of food industry subjects" – reflects the degree of economic stability of the food industry and its subjects as an object of research to the influence of external environmental factors and a sufficient level of efficiency of its functioning and competitiveness;

– "persistent transformation of food industry subjects", which is understood as a soft, moderate or hard transformation of the food industry subjects' own activities, carried out on the basis of an analysis of the persistence of their activity and criterion evaluation and aimed at the formation of integrated formations and associations entities that in modern conditions have a higher resistance to "survival" in the domestic market and the ability to ensure competitiveness and increase the efficiency of their own activities and further development, and, therefore, the ability to actively compete in international markets.

In the system of persistent transformation of the activities of economic entities, a tool such as a strategic analysis is necessary to assess the competitiveness of the industry or region, as well as to assess the macro-environment.

Conducting a strategic analysis of economic entities at the macro- and meso-level, it is possible to use such methods as PEST-analysis or the McKinsey method.

Thus, the study has shown [3, p. 169-170] that the PEST analysis is based on the assessment of the im-

part of macro environmental factors on the results of the current and future activities of the object of research, refers to the method of evaluating the macro environment of the object of research and takes into account 4 groups of factors that decipher its abbreviation: political and legal (political-legal), economic (Economic), sociocultural (Sociocultural), technological (Technological forces). The purpose of the PEST analysis is to monitor changes in the macro environment in four key directions and identify trends, events that influence strategic decision-making, but are beyond the control of the enterprise or other research object [3, p. 169-170]. The authors' research shows [4] that the following factors of the external environment are studied to carry out such an analysis:

- political – "assessment of the intentions of state authorities on the development of society and the means of their introduction into state policy"; economic – "determining the formation and distribution of economic resources precisely at the state level";

- social – "to investigate the identification and assessment of the impact of certain social phenomena on the state of business in the country, for example, people's attitude to work and quality of life, population mobility, activity of consumers of goods (works, services)";

- technological – "identification of opportunities related to the development of science and technology in the country, timely reorientation of the business entity's activities to the production and sale of a new product that is promising in terms of the use of the latest technologies, forecasting the abandonment of the use of certain technologies".

In our opinion, this analysis is more general, does not specify the data and features of the research object, does not take into account the effectiveness of its functioning and the possibility of specifying development directions, therefore the use of the McKinsey method for analyzing the competitiveness of the industry at the macro and meso-levels of research is more appropriate and effective. Yes, our study has shown that [3, p. 169-170], the most effective approach in the system of strategic analysis methods is the matrix method developed by the consulting firm of McKinsey and the General Electric (GE) company, which is based on the assessment of the long-term attractiveness of the industry and the competitive position of the direction of activity and the construction of a matrix and a set of values, and is not determined by the only indicator. To obtain a formal quantitative assessment of long-term industry attractiveness, the weight of each indicator is determined, which corresponds to its relative importance for achieving goals. It has been recommended to determine the market assessment for each of the selected factors on a scale from 1 to 5 or from 1 to 10 points, multiply the weight by the assessment and sum up the received weighted assessments and evaluate by analogy the competitive position of the research object [392, p. 332].

Therefore, in our opinion [2, p. 20-21], to assess the industry, it is necessary to take into account the full cycle of production, from raw materials to processing and sale of products, which is characteristic and relevant specifically for the food industry, as an industry, taking into

account the peculiarities of the region; to carry out such a strategic analysis, it is necessary to take into account the activities of the agro-industrial complex: grain cultivation; growing fruits and berries; livestock breeding; production of meat and meat products; processing and canning of fruits and vegetables; production of oil and animal fats; dairying; production of products of the flour milling and grain industry; production of bread and bakery products; production of grape wines.

The conducted analysis has shown that one of the indicators affecting the attractiveness of the industry is the state and level of competition, which should be evaluated using the Harfindahl-Hirschman Index (IHH), which is calculated as the sum of the squares of the market shares of all players. In our opinion, the factors affecting the level of competitiveness in this segment are: relative market share (ratio of production within the Odesa region relative to the largest other region); market share dynamics; the percentage of exports in the total volume of production, the level of profitability in the industry. According to the main task of this study, one of the main factors is the relative market share, which should be calculated as the ratio of the market share occupied by the Odesa region relative to the market share of the largest region in terms of the volume of production of this product. The positive dynamics of the market share indicates the strengthening of competitive positions, therefore the value of the growth of the market share within the range of 0.5 to 1.5 percentage points corresponds to the average level.

In modern conditions, the export of products is a rather important factor of development, therefore, the higher the level of export in general production, the higher the level of competitive position. The profitability of any business confirms its competitiveness, therefore, as the research has shown, it is possible to determine the average level corresponding to 3-5% profitability.

The research we conducted, has revealed the most promising directions of activity, from the point of view of attractiveness and competitive positions, for the subjects of the food industry of the Odesa region. [2, p. 20-21]. Such a strategic analysis of the macro environment to ensure the competitiveness, efficiency of functioning and development of economic entities of the national economy can be applied to other industries as well.

In our opinion, in order to assess the persistence of the activity of the food industry and its subjects, it is necessary to distinguish between methods for implementation, analysis and control and methods that are the basis of the research system [1, p. 194-199, 209-213]:

- at macro- and meso-level studies of objects of competitiveness (industry, region, country) - method of strategic analysis;

- at the meso-, mini-, micro-, nano-levels of research of objects of competitiveness (entities of the food industry) - methods based on the theory of effective competition.

To ensure the functioning of the mechanism of unequal restructuring in its management system and control over the persistent transformation of business entities, it is necessary to use the following tools [1, p. 210-213]:

– at macro- and meso-level studies of competitiveness objects (industry) – external audit (special purpose audit – efficiency audit);

– at the meso-, mini-, micro-, nano-levels of research of objects of competitiveness (business entities) – strategic management accounting.

The study has shown [1, p. 233-236] that in order to carry out unequal restructuring and persistent information at various levels of the study of business entities and their management, strategic management accounting can be an internal tool. Thus, according to the results of the study of the structure of management accounting, its main functions, the order of application and functioning in economically developed countries, scientists in Ukraine came to the conclusion that management accounting is one of the components of the management system of business entities and the vector of its application the intra-economic direction has changed to a strategic one, i.e. one that takes into account the influence of external environmental factors on the activities of entities, their competitors and the possibility of ensuring competitiveness and operational efficiency.

Our study has shown [1, p. 301-302] that in the terms of the market economy, management accounting changes its meaning and is reoriented from internal factors of influence to external ones. Modern management accounting uses both external and internal information, as well as budgeting principles, analyzes the activities of entities taking into account both current and long-term goals. It is increasingly turning into strategic management accounting, the basis of which is strategic management [5].

O.H. Lyshchenko and Yu.A. Gerasimenko claim [6] that strategic management accounting is responsible for the development of modern entity management, which requires a change in accounting approaches in order to create reliable information support. The study has shown that the phrase "strategic accounting", "strategic management accounting" has appeared relatively recently in modern scientific literature, therefore it is quite difficult to provide a complete and meaningful concept of such a direction as strategic accounting today. This is confirmed by the research of scientists in the field of management accounting:

– P.Y. Athamas believes [7] that management accounting is "accounting that focuses on external factors (such as competitors' profitability, market share, etc.), while traditional accounting is characterized by a focus on internal processes and phenomena";

– V.V. Pankov and V.F. Nesvetailov [8] interpret management accounting as accounting aimed at supporting strategically oriented decisions, closely related to market-oriented external information, which is both financial and non-financial in nature, aimed not only at recording specific facts, but more at tracking trends, tendencies or significant changes, and which operates with planned and forecast data of a long-term nature."

– V.Z. Semanyuk believes [9] that management accounting is a subsystem of accounting, a strategic management function that provides managers with infor-

mation about the internal environment of entities for making strategic decisions";

– V.V. Ivanov and O.K. Khan [1, p. 234] believe that management accounting is "a means of information support for the adoption, implementation and evaluation of strategic management decisions and the systematic collection and processing of indicators that characterize the state of not only internal financial and economic activity, but also the external environment (competitive, client, etc.), which is managed by the entity";

– according to K. Symonds [10], management accounting is "the provision and analysis of data concerning a business and its competitors, which are used to monitor and develop the strategy of such a business";

– O.O. Dovzhik believes [11] that management accounting is an effective management tool because it creates competitive advantages in the market environment, namely: it provides subjects with key information, and the experience of Ukrainian enterprises shows that the practical application of management accounting, unfortunately, is not yet gained proper distribution, due to the unresolved range of problems. In modern conditions, this question is extremely relevant and needs its own research.

For the effective development of domestic enterprises, ensuring the effectiveness of their activities and competitiveness in modern conditions, it is necessary to adapt foreign experience in the organization and management of strategic management accounting to national economic and market conditions, taking into account the specifics of traditions in the production and consumption of goods, the activities of industrial enterprises in Ukraine, etc. Thus, the efficiency of the economic activity of food industry enterprises in modern conditions of changes in the external environment, methods and opportunities for achieving the best results for each of the enterprises of this industry is subject to constant monitoring of activities and changes to ensure and increase the competitiveness and efficiency of their functioning, for which it is necessary to apply a set of measures, which will make it possible to adapt industrial enterprises to the new conditions of the external and internal environment and the efficiency of their functioning, lead to the need to carry out soft adaptation measures or carry out unfair restructuring of enterprises, as a transformation of their activities.

Conclusions and prospects of the further investigations. On the basis of the conducted research and the verified hypothesis about the need for persistent transformation of business entities in the system of the national economy through the mechanism of applying strategic restructuring based on the principle of imparity, it has been substantiated:

– improvement of the conceptual apparatus of the economic category in the modern conditions of the functioning of the national economy and its subjects – "economic transformation of the national economy" and the selection of new categories – "persistence of the activity of subjects of the food industry" and "persistent transformation of subjects of the food industry";

– the need for soft, moderate or hard transformation of the business entities' own activities, carried out on the basis of the analysis of the persistence of their activities and criterion evaluation and aimed at the formation of integrated formations and associations of entities, which in modern conditions have a higher resistance to "survival" in the domestic market and the possibility of ensuring competitiveness and increasing the efficiency of one's own activities and further development, and, therefore, the ability to actively compete in international markets.

– that in order to analyze the persistence of business entities at the macro- and meso-levels, it is necessary to apply methods that will allow to evaluate the efficiency of operation and competitiveness of the industry and its entities at individual levels of research based on the application of such an analysis tool as the McKinsey strategic analysis method. Such a method is necessary for re-

search of the industry as a whole with the use of a formed rating scale and justified directions of development based on the conducted evaluation;

– and it has been proven that the tools for conducting and controlling unequal restructuring, which consist of its organizational and economic mechanisms, are strategic management accounting, which includes such management functions as planning, analysis, accounting and control, as well as monitoring to observe the effectiveness of conducting unequal restructuring and persistent transformation of business entities.

In our opinion, in the further research, it is necessary to form a system of indicators to evaluate the effectiveness of the persistent transformation of business entities in the management system of their effectiveness and competitiveness, as well as a scale for such evaluation.

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СТРАТЕГІЧНИЙ УПРАВЛІНСЬКИЙ ОБЛІК ТА СТРАТЕГІЧНИЙ АНАЛІЗ ЯК ІНСТРУМЕНТИ ЗАБЕЗПЕЧЕННЯ ЕФЕКТИВНОСТІ ДІЯЛЬНОСТІ СУБ'ЄКТІВ ГОСПОДАРЮВАННЯ ТА ЇХ КОНКУРЕНТОСПРОМОЖНОСТІ

Метою даного дослідження є необхідність застосування системи ефективних інструментів для проведення економічної трансформації суб'єктів національної економіки в сучасних умовах з метою забезпечення їх конкурентоспроможності та ефективності функціонування. Дослідження показало, що проведення стратегічного аналізу суб'єктів господарювання на макро- та мезорівні, можливе при використанні таких методів як PEST-аналіз або метод McKinsey. Розглянуті відмінності між методами, їх сильні сторони та доведена доцільність застосування саме методу McKinsey для проведення стратегічного аналізу суб'єктів господарювання на макро- та мезорівні. Проведене дослідження також дозволило виділити один з показників, за допомогою якого можна провести оцінку стану та рівня конкуренції в галузі, оцінити рівень її привабливості - Індексу Харфіндала-Хіршмана. Формування системи показників для оцінки результативності проведеної персистентної трансформації діяльності суб'єктів господарювання в системі управління ефективністю їх функціонування та конкурентоспроможністю потребує подальших досліджень. В ході проведення аналізу, були виявлені найбільш перспективні, з точки зору привабливості та конкурентних позицій, для суб'єктів харчової промисловості Одеської області напрями діяльності. Розглянуто сутність економічної категорії «управлінський облік». Визначено, що сучасний управлінський облік, використовує, як зовнішню так і внутрішню інформацію, а також принципи бюджетування, здійснює аналіз діяльності суб'єктів з урахуванням як поточних, так і довгострокових цілей. Він все більше перетворюється на стратегічний управлінський облік, основою якого є стратегічне управління. Обґрунтовано, що для забезпечення оцінки та контролю за проведенням персистентної трансформації суб'єктів господарювання, необхідно застосовувати стратегічний управлінський облік на всіх рівнях їх дослідження. Таким чином, у статті доведена та верифікована гіпотеза про необхідність застосування стратегічного аналізу та стратегічного управлінського обліку, як інструментів необхідних для проведення економічної – персистентної трансформації діяльності суб'єктів національної економіки в сучасних умовах через механізм застосування стратегічної реструктуризації на підставі дії принципу імпаритету для забезпечення їх конкурентоспроможності та ефективності функціонування.

Ключові слова: суб'єкти національної економіки, персистентна трансформація діяльності, ефективність функціонування, конкурентоспроможність, стратегічний управлінський облік, стратегічний аналіз.

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