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ACCOUNTING AND ANALYTICAL MANAGEMENT SYSTEM OF COMPETITIVENESS OF THE COMPANY

KSIĘGOWOŚĆ I SYSTEM ZARZĄDZANIA ANALITYCZNEGO KONKURENCYJNOŚCI FIRMY

Streszczenie: Analiza potrzeb europejskich kompanii przypuszcza badania teoretycznych przepisów i opracowań formowania i podjęcia decyzji administracyjnych. Wykorzystywane w praktyce tradycyjne decyzje w warunkach informacyjnej gospodarki nie mogą służyć podstawą dla rozwoju ewidencyjny-analitycznego zabezpieczenia nowoczesnego systemu zarządzania.

Technologiczna wieloukładowa, co istnieje w podziałkach światowego gospodarstwa, spełniają wpływ na rozwój gospodarki, formując ją nowy typ, zmieniając zachowanie subiektów ekonomicznych, pobudzając ich do opracowania nową strategię konkurencyjności we współczesnych warunkach.

Abstract: The needs analysis of the European companies involves the study of theoretical positions and development of formation and management decision-making. Traditional solutions used in practice in conditions of the information economy can not used as a basis for the development of accounting and analytical support of the modern management system. Technological multistructure, that exists on the scale of the world economy, influencing on economic development, creating a new type, by changing the behavior economic subjects, encouraging them to develop a new strategy of competitiveness in the modern world.

Background. Informational providing of accounting and analytical management occupies an important place in the management system of the company. The election of the modern technologies of accounting

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and analysis with the complex usage of informational resources actualizes the management component in the activities with a focus on strategy development. Transformation of accounting and analytical management system (AAMS) provides an adequate management structure of the organization in order to strengthen control over the reliability of the whole information as the basis for management decisions.

The integration of accounting systems, creating a single accounting and analytical management system allow to expand adjusting function of institutional changes, provide the necessary connection between industrial, technological and economic services companies.

The main task during the formation and presentation of accounting and analytical information, from the standpoint of the methodology of accounting, analysis and audit management, is compliance with compromise or balance between the qualitative characteristics regardless of the hierarchy of these qualities. Methodological rules and technological aspects that reflect the information processing, suppose specification in the direction of modeling of information processes and algorithmization of data processing on all areas of accounting, that make more efficient technology of accounting. Institutional theory and methodology complements the scientific arsenal of concepts of accounting, analysis and audit, in which seeks to understand the general concept of development. Thus, the most important task of accounting, analysis and audit methodology in management at the present stage is a comprehensive study of the entire system to obtain new information, including and in related sciences and research tools and methods for improving the efficiency of accounting and analytical process.

Analysis of recent publications

The purpose of accounting method consists in the fact that it based on the relevant principles (assumptions and requirements) to ensure an effective system of accounting, development of various methods of processing accounting information.

There are several classifications of accounting systems, which differ depending on which accounting systems characteristics consid-

ered as the most important.

The first classification was proposed in 1967 by R. Muller, who identified four types of accounting:

- macrostructure accounting – is accounting system, closely connected with the national economic policy;
- microstructure accounting – is accounting system, that is part of the economy of enterprise;
- accounting as an independent discipline – is accounting, which implements an independent function of maintenance of a company;
- the sole accounting – is accounting system, acting as a mechanism of adjusting.
- In 1984 Karl Noub³ by taking as a basis the Mullers classification, separated the accounting system on the macro- and micro oriented.

Macro level represented by national accounting, which essentially acts as part of the economic statistics but uses the principle of double-entry accounting to calculate key figures of economic development (gross national product, national income, payments and trade balance, etc.). Micro level represented by cameral (budget) accounting and own accounting..

The main difficulty the use of any accounting system is limited apperception of users of the accounting information. It is about false perception of objects of accounting users, mostly caused by the AAMS features. Accounting can be perfect, but it will be a valid only if users who use its data will be the same knowledgeable.

Thus, one could argue that the effectiveness of AAMS is directly proportional to its users apperception development.

The purpose of the article

Effective management of the and preparing information for optimal, scientifically based management decisions, is the solo process and precondition for effective analytical and accounting management

³ Nobes C. W., *International Classification of Financial Reporting*, Groom Helm. 1984.

system. At a combination of accounting, analytical and control procedures, the system should be designed to meet the increasing requests for information with use of modern scientific and methodological tools.

The main material

In order to develop an effective development strategy it is necessary to use a systematic approach to collecting and analyzing data about the external and internal environment of the company and creation of a new methodological basis for development strategies in a competitive environment that is changing. As a consequence, arises necessity in a synthesis of modern achievements for the construction of accounting and analytical management systems.

Innovative direction of development of the economy and the need for harmonization of accounting systems into a single economic space, promoted the development of accounting and analytical systems based on integration of different types of records. The implementation of this direction requires the development of the methodology of modern integrated accounting and reporting, which would combine the elements of the classical approach and modern informational opportunities.

The modern system of organization and management suggests the formation of information system of management decision-making, which should:

- firstly, be focused on the formation and implementation of the financial mechanism of business value management;
- secondly, to have an integrated form for a holistic and efficient management of the company;
- thirdly, to form a subsystem of risk management, competitiveness and market attractiveness.

The system of accounting and analytical provision of management is characterized by stable development of the economy segment as a result of innovative changes. As a result, it suggests the implementation of an institutional approach to the formation and use.

In opinion of Douglass North⁴, «institutional change - is a complex process because changes at the margin may be the result of changes in the rules, informal constraints, means of compulsion and effectiveness of implementation rules and restrictions.»

In accounting entrenched institutional changes, in the near term, may significantly affect the environment and the effectiveness of its management. Leadership of companies during the formation or reorganization of the sub-systems of accounting, analysis and audit in the management feels the need for application of the institutional approach. Institutional evaluation is relatively new for the theory and practice of management of business processes, including those associated with the Institute of accounting, analysis and audit.

Modern aspects of formation of the AAMS provide accounting, analysis and control not only internal business operations in the context of business processes, but also the analysis of parameters of the macro environment. AAMS should reflect both straight and backward linkages that allow the system to adapt to the requirements of internal and external users of information subject to change.

In order to define the basic principles, goals and other theoretical foundations of AAMS, primarily should be considered directly the management of the company as a whole, ie define its foundations, then relying on them to formulate the theoretical base, in particular for accounting and analysis. Thus, the principles of formation of AAMS include:

- satisfaction current informational needs to reflect production processes;
- unity of information received from a variety sources;
- efficiency and comprehensiveness of the reflection of accounting and analytical information with the possibility of obtaining on the basis necessary industrial indicators;
- the analysis of the total volume of primary information about its more efficient use, including the purpose of intra-planning;
- setting up the encoding process of primary data to improve the

⁴ Douglass C. North *Institutions, Institutional Change and Economic Performance*, Cambridge University Press 1990, p. 159.

- informational links;
- forecasting of capabilities of effective functioning of the enterprise;
- practical implementation of the results of analytical software.

The starting position in the general theory of management is the general system theory. That is why the most general form of management can be defined as the ordering system. Systemness – is the leading general methodological principle and AAMS is one of the fundamental-formed management subsystems. Implementation of this principle represents AAMS as a whole, covering logically interrelated components of lower level, and at the same time, is an integral part of a higher level in which AAMS interacts with other subsystems.

Blocks of the management process offered by the authors are in close relationship. During the formation of management system it is important to establish the relationship between its components (fig.1.).

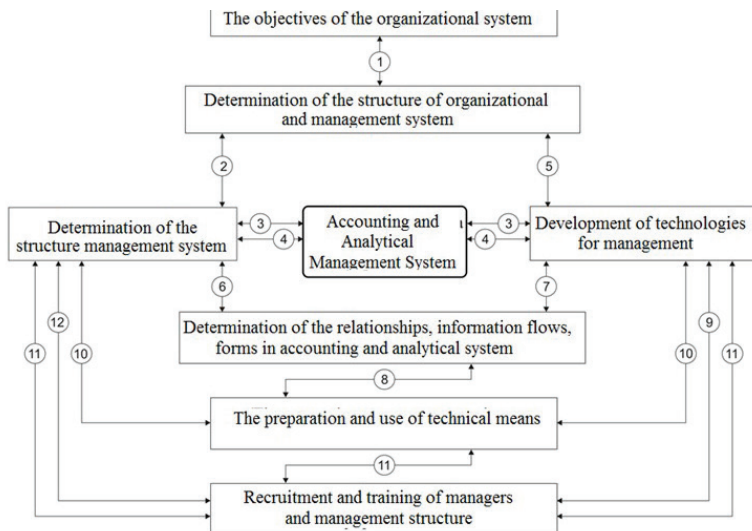


Figure. 1. Formation of accounting and analytical management system

Connection (1) provides a definition of goals and objectives of management systems in general In order for practical implementation

took place in accordance with the principle of priority objectives.

Connection (2) is a reflection of the principle of essential and sufficient variety. Scientists who formulated the principle, felt that “only variety can destroy one-sided approaches.” The famous English scientist S. Beer said: “You can often hear optimistic appeal: Create a simple management system that can not be wrong. The trouble is that such “simple systems” does not have sufficient diversity of environment “.

Connections (3, 4) characterize the availability of consistency and the relationship between AAMS and structure of management system and technology management.

Connection (5) describes the impact on the development of technology management structure, composition and characteristics of the system it runs by.

Connections (6, 7) show the impact of the structure and management technology on analytical and accounting system.

Connections (8, 9) emphasize that the preparation and use of technical means depends on the amount of information and management technology implemented in the enterprise, and, conversely, means the control technology influencing on forms and accounting and analytical system.

Connection (10) determines the impact on the structure of the technical component management system.

Connections (11) and (12) show us the level of competencies of managerial staff in accordance with the chosen technology and management system structure.. Thus, in some cases it is necessary to adapt the structure of management system under the existing footage that is not logical, although in practice, prompting management to improve the staff training process.

The updated methodology of making strategic and management decisions should be focused on the harmonization of the following methods:

- evaluating the investment attractiveness of the business development strategy and policy of the company;
- modeling of diagnostic examination and analytical support of

performance evaluation;

- relationship and evaluation of financial stability and economic interests.

The functioning of flows of economic information in the structure of accounting and analytical provision the process of industrial companies management assumes its movement in accordance with the specific organizational and management structure.

One way to study the synchronization of AAMS and effective company is stratified approach.

Stratification involves the definition of models, each of which describes the behavior of AAMS in terms of different levels of abstraction. There are some characteristics of using and described the behavior of the system for each level. These levels are called stratum.

According to the principles of stratification are offered the following significant stratum: methodological, informational, functional, ensuring organizational, technological, economic and personal (fig.2).

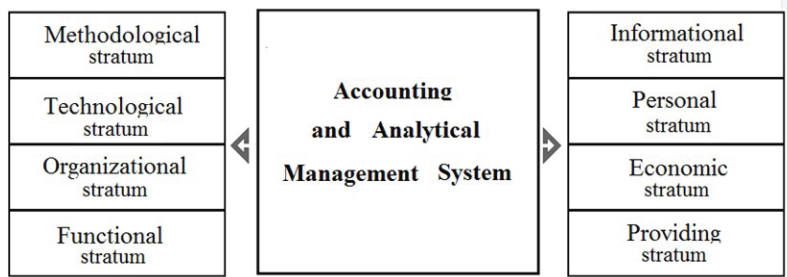


Figure. 2. Multidimensional model of the stratified representation of AAMS

Creating an analytical management system involves generating and informational data modeling obtained in various subsystems of accounting and analysis and their synthesis and analysis based on conceptual requirements, that apply to business entities the reporting and preparation of reports in different formats - the reporting,

multi-purpose, which is formed according to the general user queries and reporting by inquiries that are formed in accordance with the specific requests of individual users, such as:

- on methodological stratum it is worthwhile to consider the possibility of solving a particular set of problems, the sequence of which will vary, based on the fact in what state is generally AAMS of a particular company;
- on the functional stratum should consider the functions that should fulfill AAMS.
- on the organizational stratum are considered structural aspects of interaction of AAMS, its internal and external relations.
- on the technological stratum are considered the aspects of interaction of AAMS and peculiarities of technology of production.
- on providing stratum are considered technical means program system software, application software, database.
- on the personal stratum should be considered requirements for staff that directly performing the functions in the AAMS context that realized, order of certification and training.
- on the economic stratum are considered costs and benefits in terms of value, caused by the formulation and operation AAMS.

In opinion of authors, the proposed methodology of stratified approach can provide any number of executions that opens new opportunities to impact AAMS on the organizational and management structure of the industrial enterprises from the system approach.

The emergence of a large number of users with different information requests requires a systematic approach to the formation AAMS based on procedures of filtering information, information flow regulation, a system of accounting and analytical indicators through the allocation of components that directly affect the process of its preparation and presentation.

These components are, firstly, the legal regulation of accounting and reporting; secondly, the range of users, their general and specific requests for reporting information; thirdly, the composition of used

information sources.

Due to the growing requests of users to quantitative and qualitative characteristics of reporting, expanding the range of financial and non-financial indicators in explanations for reporting, AAMS, except accounting information should include regulatory, planning, legal, evaluative, analytical and statistical indicators. Only a set of qualitative of comprehensive information is necessary precondition of the adoption of efficient decisions.

According to current economic trends the interaction of economic entity with the external environment is for informational purposes. Informational concept needs a new ideology of management, reorganization of AAMS and evaluation of information resources, expressed in harmonizing the interests of the state and the company, is considering management as a specific type of activity on formation of information resources - economic and information policy (fig. 3), namely:

- formation and protection of information resources of the company - information providing of activities by improving accounting, control and analytical procedures in consideration of peculiarities reorganization of the organizational and management structure of the holding divisions in the institutionalization of the information economy;
- increasing the competitiveness of information resources of the enterprise through the establishment a single mechanism for implementing the general concept of the display system of accounting information in the future;
- realization of a common information space taking into account modern world level of development of information technologies;
- the establishment and improvement of management of information costs, a mechanism encourage the process of development and realization of projects of informatization the industry.

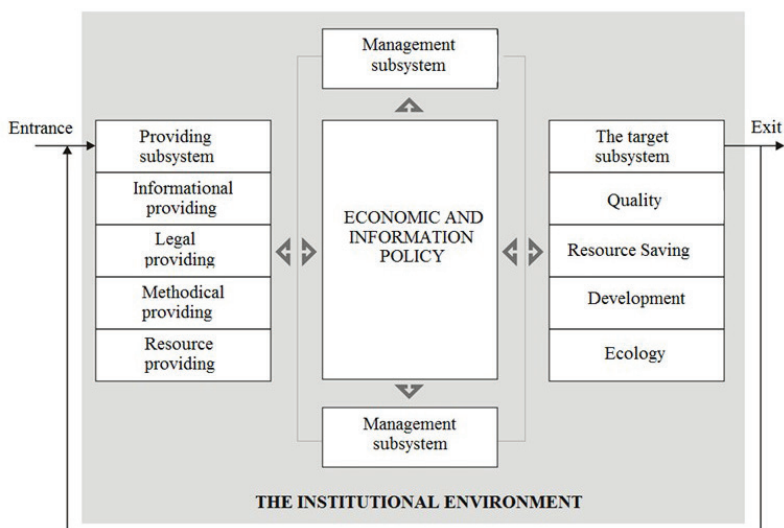


Figure. 3. Organizational and economic basis of economic and informational policy

The basis of the organization of economic and information policy based on the following principles: target orientation – is the subordination of economic and information policy information resources of the enterprise with focus on cost reduction disposal of these resources; systemic – is consideration of economic and industrial information policy as a set of interconnected and interrelated measures for the management of information resources; formalization – is representation of the economic and industrial information policy in terms of complex formal procedures to obtain reasonable, reliable results; adequacy – is the organization of economic and information policy, adequate conditions of real activities of industrial enterprise.

Conclusions. A key direction in management system of information resources is the formation of informational providing in the process of management of a company.

A competitive companies are efficiently functioning ones that managed to reduce costs and increase business efficiency by providing cost growth. To achieve such effect is possible only through the forma-

tion of an effective AAMS and implementation of advanced technologies.

The content of information provision process and accounting and analytical management system is unity of accounting, analysis and control, integrated information flows for management activities, characterized by the expansion of analytical and control functions through methodological unity of primary accounting data and fundamental accounting records. This will contribute to the formation of unified standards of corporate consolidation and effective use of credentials.

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