









Improvement of the Tool of Strategic Management Accounting

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Abstract. Trends in increasing competition, the growing dynamics of business, manifested in the transience of strategic guidelines, lead to an objective need for a fundamental review of the main approaches to management in enterprises. In order to ensure the effective use of existing production resources and achieve sustainable economic development of enterprises, it is necessary to apply modern approaches and systems of management. One of such approaches is the concept of strategic management that allows connecting the corporate strategy of the enterprise with its organizational processes, considering problems of development in modern conditions of management. The purpose of the article is to justify the theoretical provisions and develop practical recommendations for the organization and practical application of tools of strategic management accounting. Objectives of the research: to study the content and role of strategic management accounting as an information base for making strategic management decisions; to substantiate the thesis about changing priorities of strategic management accounting at different stages of the life cycle of manufactured products; to develop a complex of unified forms of management reporting, necessary for the organization of strategic management accounting and segmental analysis. When writing this article, such methods as analysis of scientific and theoretical sources, system approach, method of comparative analysis, generalization were used. The results presented in the article allow estimating profitability of production and key clients of the enterprise, carrying out a general estimation, and raising efficiency of activity of economic entity within the limits of strategic management accounting.

Keywords: Strategic management accounting · Strategic management · Accounting and analytical information · Product life cycle · Strategic control · Management reporting · Customer profitability · Product profitability

1 Introduction

In order to improve modern management concepts of enterprises based on the application of strategic approaches, there is a need in the system of accounting and analytical support of strategic management. Lack of systematic approaches to the implementation of management information systems and complex research in this area, taking into account the specifics of agricultural enterprises is one of the main problems.

The researches of modern aspects of agricultural enterprises functioning and construction of effective mechanisms of their strategic management require the formation of fundamentally new theoretical and methodological tools of their information support. In particular, there is a necessity of development of accounting system in the direction of substantiation of the essence and peculiarities of practical realization of strategic management accounting methodology on the basis of joint application of different models.

The modern stage of development of scientific researches in the sphere of strategic management is characterized by a considerable pluralism of approaches of scientists that can be explained by the following reasons:

- insufficient level of implementation of accounting and analytical support systems for strategic management at enterprises;
- sufficient novelty of the strategic management concept and existence of a great number of variants of its construction at the enterprises;
- lack of general rules for building a system of analytical support of management decisions;
- understanding of the system of analytical support of strategic management as a constituent subsystem of strategic management accounting;
- absence of the general concept of construction of subsystems of strategic financial and management accounting at the enterprise as one of the main information sources when making managerial decisions;
- absence of theoretical substantiation of system interconnections between accounting (financial and management) and analytical subsystems of strategic management system;
- theoretical and methodological tools of strategic analysis, economic analysis, investment analysis, planning and budgeting systems, which are used as tools providing analytical support of strategic management of an enterprise.

In this connection, there is a necessity to develop a general model of analytical support of the strategic management of agricultural enterprises with the application of the system approach, in particular, the construction of the strategic analytical system, which will promote the increase of efficiency of the strategic management system functioning by means of providing:

- establishment of interrelationships between strategic objectives and the system of analytical indicators;
- establishing relations between the motivation of employees and the chosen strategy
- quality assessment of the selected strategy [1–3].

To ensure the effectiveness of information support of strategic management of agricultural enterprises it is necessary to ensure a continuous monitoring of external parameters and internal performance of the enterprise with the observance of the main objectives of the chosen strategy of business development, which can be carried out only if a complex system of information support of strategic management of agricultural enterprises [4–6].

In order to develop an agricultural enterprise development strategy that ensures effective distribution and use of available resources (material, financial, labor, land and technologies) and promotes the establishment of a sustainable market position in a competitive environment, it is necessary to move to adaptive management, which includes structured analysis and calculation of forecast options for enterprise development [7–9]. This calls for the development and practical use of a system of analytical indicators on the internal and external environment of the enterprise, the complex construction of which is possible only if the strategic analytical system is implemented in the activities of agricultural enterprises [2, 10, 11].

Rational system of information support of strategic management of agricultural enterprises should take into account internal and external information spheres. Thus, the information support reflects complex consolidated information about the enterprise activity and its strategic prospects [12–14]. Rationalization of the model of information support of strategic management of agricultural enterprises should be based on a clear structuring of information flows to ensure prompt and reliable receipt of necessary data in case of such a necessity [15–17]. Strategic decision making should be based on current (reliable, accurate) and forecasting (calculation, orientation) information.

2 Materials and Methods

For maintenance of effective realization of process of strategic management at the enterprise the system of its accounting and analytical maintenance which would consider stages of realization of strategic management should be created. The following types of accounting and analytical information necessary to ensure the process of strategic management of the organization are distinguished (Fig. 1).

Specificity of the approach is integration of the accounting and analytical information (from the system of the financial analysis) for maintenance of realization of strategic management by the organization. At the same time the used analytical information is the result of processing of the accounting information, testifying about certain duplication of sources of information for maintenance of strategic management. Certain stages of strategic management provide continuity and cyclicity of this process.

An important role in the development of the system of accounting and analytical support of strategic management, except for procedural aspects of its implementation, also plays the classification of strategies, as the set of accounting and analytical tools, which should be created and adjusted at the enterprise for its formulation, introduction, evaluation and implementation, depends on the chosen type of strategy.

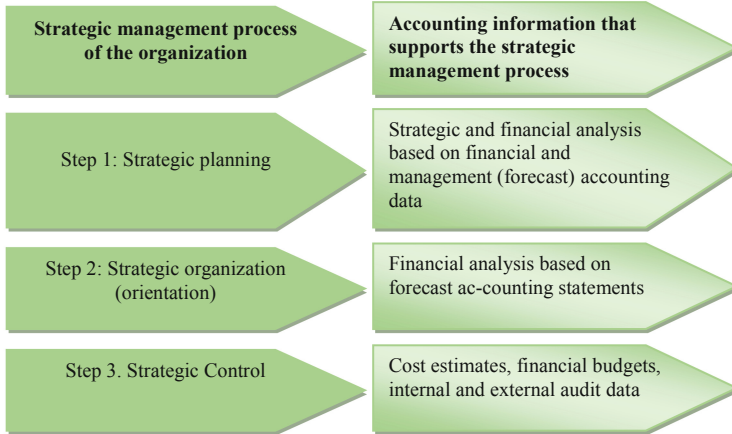


Fig. 1. Accounting and analytical information, providing the process of strategic management of the organization.

Comprehensive study of the place of elements of strategic management accounting in the system under consideration in the activities of the agricultural enterprise requires an explanation of the following condition: when implementing opportunities and strategic initiatives is extremely important and necessary:

- understanding of the nature of products manufactured and sold by an agricultural enterprise;
- the degree of market maturity of agricultural products;
- specifics of demand formation in the agricultural market.

The process of realization of agricultural production should be concluded in certain strategic framework. Evaluation of production in the considered branch can take place on the parameter of attractiveness for the consumer, with definition of competitive advantages for each segment of the market.

The complex analysis of questions of behavior of separate kinds of production in the market allows the concept of product life cycle (PLC). The life cycle of a product (PLC) involves a number of stages. For today various stages of life cycle of the goods are allocated, but as a whole, all of them are reduced to passing of following basic stages:

- 1) stage of conception of new products and their introduction into the market;
- 2) stage of demand growth;
- 3) stage of product maturity;
- 4) the stage of decline (fall) in demand for products.

The application of the concept of PLC allows structuring the organization of strategic management accounting at the enterprise of agrarian sphere of economy. In particular, the choice of strategic initiatives involves the optimization of various risk elements that inevitably accompany the activities of the enterprise in the market

conditions. Let's consider the interrelation of the tasks of strategic management accounting with the stages of PLC [18–20].

At the first stage of PLC - a plan of new production (introduction of production on the market) - the strategy of development for a gain of a market share is defined, strategic reference points for reactions of competitors to change by the enterprise are developed, the information on expenses for development, the general information on the basic preferences of consumers is accumulated.

At the second stage of PLC - demand growth - relative levels of marketing expenses of all market participants are revealed, enterprise strategies are adapted to corresponding changes in the external environment, alternative variants of development strategy from positions of estimation of incomes on each strategy are developed.

At the third stage of PLC - maturity of production - relative expenses of competitors on the given production with comparison to own expenses of the enterprise, with corresponding working out of actions for decrease in expenses are estimated and analyzed, the information on volume of sales, calculation of an operational indicator of profitability of the invested capital (ROI) is formed.

At the fourth stage of PLC - decline (fall) of demand on production - perspective directions of development of the given kind of production are defined, the information on decisions on the further development of the enterprise is formed.

It should be noted that each stage of the PLC is based on the critical success factor and instruments of control by the strategic management accounting. Tools to control the implementation of the strategy at various stages of the PLC are shown in Fig. 2.

The main results obtained within the framework of the concept of PLC can serve as a basis for the implementation of strategic management accounting at an agricultural enterprise, and, accordingly, can be used as information support for the development of competitive strategies at the enterprise [21, 22].

Thus, the result of strategic management accounting functioning is the generation of information product in the form of strategic management reporting, which is a set of methods of obtaining the final information, provided to managers to ensure the functions of strategic management. Support of processes of environment scanning, formulation, introduction, evaluation and control of the strategy is a defining feature, which distinguishes strategic management accounting from all elements of the management information system.

Strategic management accounting serves as a tool of information support for strategic decision-making, assuming the organization of accounting procedures at various levels of the organizational structure of an agricultural enterprise. Strategic management distinguishes the level of a unified corporate strategy from the level of competitive strategies [23–25].

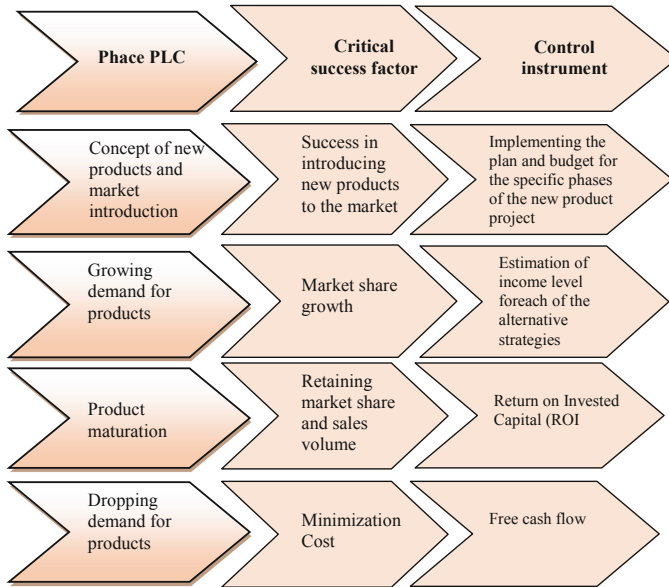


Fig. 2. Interrelation of strategic control tools at the stages of PLC as part of strategic management accounting.

When determining the competitive strategy and considering factors of external environment of agricultural enterprises, it is necessary to pay attention to competitive analysis.

Stage 1 - the level of competition at the branch market is analyzed: existing competitors are identified, potential competitors are identified, competitors are preliminary estimated using the method of expert estimations.

Stage 2 - competitors are evaluated: the expert opinion is analyzed, competitors are ranked, prospective analysis is performed (alternative strategies for leading competitors are analyzed).

Stage 3 - responses to the results of forward-looking competitive analysis are developed: strategic initiatives are developed, preventive measures are developed that provide a response to potential threats.

The result of the first stage is a preliminary assessment of the most important competitors (3 to 5 most important competitors are singled out) by their main characteristics. The assessment is done through expert analysis and scoring, and ranking of competitors by the following categories: “leaders” (from 21 to 25 points), “aggressive growth group” (from 16 to 20 points), “medium business” (from 10 to 15 points), “outsiders” (from 0 to 9 points).

The sources of information for experts can be data from mass media (for example, competitors’ press releases), analytical reports on the industry, state and regional statistics.

Interrelation of the most important directions of strategic management accounting at competitive analysis with various stages of PLC is shown in Fig. 3.

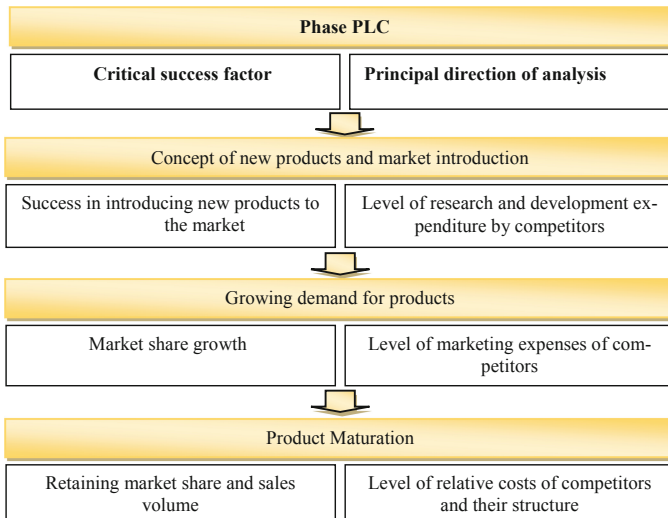


Fig. 3. Interrelation of the most important directions of strategic management accounting in competitive analysis with different stages of PLC.

We emphasize that the potential added value, according to the results of competitive analysis within the framework of strategic management accounting, is very significant. Questions of practical application of the basic toolkit are considered in modern practice of the account, when exactly rational selection and use of tools in practice of the agricultural enterprises gives the chance in realization of the complex qualitative analysis with granting of the relevant information taking into account not only internal resources of the enterprise, but also external environment [26–28]. A special role in this analysis acquire possible threats from competitors and the development of responses to them.

3 Results

The main catalyst for introducing strategic competitive analysis into the accounting practice is the introduction of information obtained from strategic management accounting into the system of regular management reporting. Consequently, in comparison with the traditional accounting there is a balance of the reporting information on the internal condition of the enterprise (financial indicators, the main business processes) with the information on the external environment of the enterprise (for example, comparison of financial indicators with the similar indicators on branch) [29, 30].

The internal condition of the enterprise is characterized by a set of indicators. One of the most significant is the relative indicator - profitability. Profitability can be analyzed by types of activity, by types of products, by groups of consumers. The

greatest value for agricultural enterprises, when analyzing the internal state, is the analysis of profitability of products.

The main purpose of the analysis is to determine the type of products that can extract the maximum profit and orientation of strategic initiatives in this direction.

For the decision of a problem on improvement of quality of process on working out of strategic administrative decisions we suggest to use the form of the report on profitability of production.

As a result, the analysis of information systematized in the report on each type of product should:

- to rank product types by profitability;
- group product types according to the level of profitability;
- develop strategic initiatives for each group.

Strategic initiatives can be directed:

- for profitable groups: increase in production, sales volume;
- for unprofitable groups: phasing out production or developing measures to increase the level of profitability.

The main result of the analysis is qualitative information for two processes: planning and evaluation. However, besides the analysis of financial indicators (the main ones are costs, profit, profitability) it is necessary to analyze non-financial factors which can be investigated by means of drawing up a matrix of attractiveness of production.

Let's consider procedure of the analysis of profitability of production as one of directions of the strategic administrative account by an example of LLC "August-Muslum" of Muslumovsky area of Republic Tatarstan. From the point of view of identification of analytical segments of August-Muslum LLC of Muslumovsky District of the Republic of Tatarstan in relation to the products manufactured, it is reasonable to consider the following segment groups: winter grain, spring grain, sunflower, spring rape, perennial herbs (Table 1).

Table 1. Agricultural Product Profitability Report of August-Muslum LLC, Mu-Slum district, Republic of Tatarstan.

Product name	Volume of production, tons	Sale price, rub./tons	Direct costs per unit of production, rub./tons	Over-head production costs per unit of production, rub./tons	Selling expenses per unit of production, rub./tons	Total full cost per unit of production, thousand rubles	Profit per unit of production, thousand rubles	Product profitability, %
Winter cereals	15.72	11878	11247.66	181.32	4.90	11434.88	444.12	3.74
Spring cereals	48.40	3400	3132	134.35	2.38	3268.73	131.27	3.86
Sun-flower	30.47	19890	18927.86	276.45	5.37	19209.68	680.32	3.42
Spring rapeseed	41.80	23400	22455.73	159.15	159.15	22616.72	783.28	3.35
Perennial herbs	85.44	17504	16797.65	33.67	0.9	16832.23	671.77	3.84

As a result of calculations of profitability of production it is possible to draw a conclusion that the most profitable group is spring grain with the value of profitability 3.86%, further on a level of profitability we shall note perennial grasses 3,84%, winter grain with profitability 3.74%, sunflower – 3.42%, and the least profitable segment with the value of 3.35% is spring rape.

Based on the product profitability report of August Muslum LLC of the Muslumovsky District of the Republic of Tatarstan, a product attractiveness matrix has been compiled (Fig. 4).

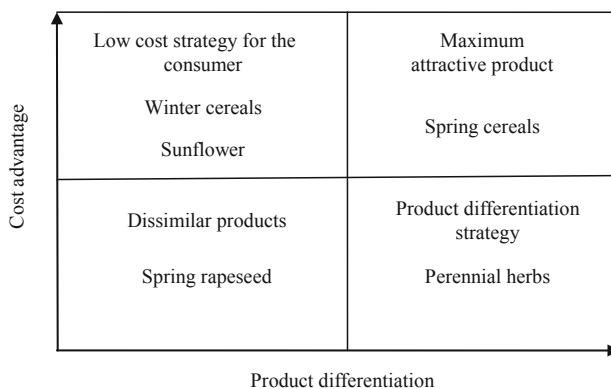


Fig. 4. Product attractiveness matrix of August-Muslum LLC of Muslumovsky District of the Republic of Tatarstan based on strategic management accounting data.

The management of August-Muslum LLC in the Muslumovsky District of the Republic of Tatarstan considers corn cultivation as a promising strategic direction. Last year, a good harvest was grown on cobs, but there was not enough capacity to dry grain. Corn is planned to be used as the main fodder crop in the future.

The data obtained from the product analysis are directly linked to the customer profitability analysis. Consumer Profitability Analysis or Strategic Client Analysis allows you to analyze the reasons for significant differences in profitability between different client groups.

For an objective assessment of the efficiency of management decisions it seems reasonable to carry out this analysis step by step.

On the basis of research and taking into account the specifics of agricultural enterprises, the following list of stages is proposed:

1. Definition of client groups.
2. Determination of the enterprise's costs for servicing certain (on the first stage) groups of clients.
3. Evaluation of intervals in the cost level.
4. Calculating the profitability of certain (first stage) customer groups based on actual data.
5. Ranking of client groups by cost and profitability.

6. Development of strategic decisions for each client group.
7. Analysis of the effectiveness of the proposed strategic alternatives.
8. Selecting the most attractive strategic initiative.

By analogy with the form of a report on the profitability of products, proposed a form of customer profitability report (Table 2). The structure of the form includes a summary of data on the client (client group):

Table 2. Profitability reports of customers of August Muslum LLC of Muslumovsky District of the Republic of Tatarstan. Reporting period January–August 2019.

Name of products sold, services rendered, works performed	Cost of products sold, services rendered, works performed, thousand rubles	Cost of products sold, services rendered and work performed, thousand rubles	Gross profit, thousand rubles	Costs of client activity, thousand rubles	Total profit per client, thousand rubles	Profitability client, %
LLC “New Style”						
Order 1	294.10	173.52	120.58	45.68	143.14	29.6
Order 2	189.54	121.31	68.23			
Total.	483.64	294.82	188.82			
LLC “KKV”						
Order 1	1105.00	729.30	375.70	111.72	552.12	28.98
Order 2	800.40	512.26	288.14			
Total.	1905.40	1241.56	663.84			
KES-Holding, LLC						
Order 1	980.40	696.08	284.32	192.44	718.24	34.24
Order 2	1117.00	826.58	290.42			
Order 3	600.45	468.35	132.10			
Order 4	784.00	580.16	203.84			
Total.	2097.40	2571.18	910.68			
LLC “Navruz”						
Order 1	408.10	342.80	65.30	87.22	284.38	26.38
Order 2	670.00	495.80	174.20			
Order 3	600.45	468.35	132.10			
Total.	1078.10	1306.96	371.60			
KFH “Vagapov”						
Order 1	298.00	202.64	95.36	25.68	129.97	26.72
Order 2	188.40	128.11	60.29			
Total	486.40	330.75	155.65			

- data for a certain period of time: order value, cost, gross profit;
- cost of client activity;
- profit of the client (client group);
- profitability of the client (client group).

As a result of the analysis the orders of the main clients (with the cost of orders for one month more than 200.00 thousand rubles) were analyzed. Thus, the most profitable client LLC “IES-Holding” with a value of profitability of 34.24%, LLC “Novy Style” with profitability of 29.60%, LLC “KKV” with profitability of 28.98%, KFH “Vagapov” with profitability of 26.72%, and the least profitable client LLC “Navruz” with profitability of 26.38%.

The information obtained as a result of filling out the form should be used in the practical activities of the agricultural enterprise and supplemented by a matrix of customer attractiveness.

Strategic initiatives in this case can be directed:

- for profitable groups: decisions to develop cooperation;
- for unprofitable groups: curtailing relationships or developing measures to revise these relationships.

Additional analysis of clients of August-Muslum LLC of the Muslumovsky District of the Republic of Tatarstan allowed to distinguish customer segments:

- segment A (focused on purchasing grain (winter and spring));
- segment B (focused on purchasing spring rapeseed and sunflower);
- segment C (focused on purchasing different types of products, including multiyear herbs).

For each of the segments of August-Muslum LLC in the Muslumovsky district of the Republic of Tatarstan, calculation of indicators: customer value (LTV) and customer profitability (LTP) (Table 3). This analysis is necessary for building a matrix of customer attractiveness.

Based on the results of value calculation, we can conclude that the most valuable segment is segment “B”, the least valuable segment is segment “C”. Analyzing customer profitability, we conclude that segment “B” is the most profitable segment, and the least profitable segment is segment “C”. Therefore, on the basis of analytical data on the main customer segments of August-Muslum LLC of the Muslumovsky District of the Republic of Tatarstan it is possible to rank the main customer groups as follows: customer leaders (segment B), strong customers (segment C), problem customers (segment A).

In order to make rational decisions in “August-Muslum” LLC of the Muslumovsky district of the Republic of Tatarstan in terms of developing strategic initiatives in relation to key client groups, the “Profitability - Sales Volume” matrix was developed based on comparison of the analysis data (Fig. 5).

Based on the analysis of data presented in Fig. 5, the management and employees of August-Muslum LLC of the Muslumovsky District of the Republic of Tatarstan were able to rank the selected segments (segment “A”, “B”, “C”).

Table 3. Calculation of indicators characterizing the value and profitability of the client. Reporting period: January–August 2019.

№	Indicator name	Segment “A”	Segment “B”	Segment “C”
Customer Value Statement (LTV)				
1	Total number of clients in the segment	6.00	18.00	12.00
2	Total number of orders in the segment	26.00	55.00	20.00
3	Total cost of orders, thousand rubles	896.40	2804.00	1108.00
4	The average cost of the order, thousand rubles. (page 3/page 2)	34.48	50.98	55.40
5	Average duration of client relationship, bottom. (n)	90.00	180.00	120.00
6	Number of clients attracted in the last n days	2.00	10.00	2.00
7	Total number of orders in the segment for the last n days	10.00	3.00	4.00
8	Estimated number of clients (page 1–page 6)	4.00	8.00	10.00
9	Calculated number of orders in a segment (page 2–page 7)	16.00	52.00	16.00
10	Average number of orders per customer (page 9/page 8)	4.00	6.50	1.60
11	Customer Value (LTV), thousand rubles. (page 4 × page 10)	137.91	331.38	88.64
Customer Profitability Report (LTP)				
1	Total number of clients in the segment	6.00	18.00	12.00
2	Total number of orders in the segment	26.00	55.00	20.00
3	Total profit from orders (total order value less total cost of goods and customer service expenses of the segment), thousand rubles	233.06	729.04	288.08
4	Average order profitability, thousand rubles. (page 3/page 2)	8.96	13.26	14.40
5	Average cost of attracting a segment customer (ratio of total marketing expenses for attracting segment customers to the total number of customers in a given segment), thousand rubles	0.21	0.19	0.16
6	Average duration of relations with the client, days (n)	90.00	180.00	120.00
7	Number of clients attracted in the last n days	2.00	10.00	2.00
8	Total number of orders in the segment for the last n days	10.00	3.00	4.00
9	Estimated number of clients (page 1–page 7)	4.00	8.00	10.00
10	Calculated number of orders in a segment (page 2–page 8)	16.00	52.00	16.00
11	Average number of orders per customer (page 10/page 9)	4.00	6.50	1.60
12	Client Profitability (LTP), thousand rubles. (page 4 × page 11)	35.86	86.16	23.05
13	Maximum allowable cost of attracting a new client in the segment, thousand rubles. (page 12 + page 5)	36.07	86.35	23.21

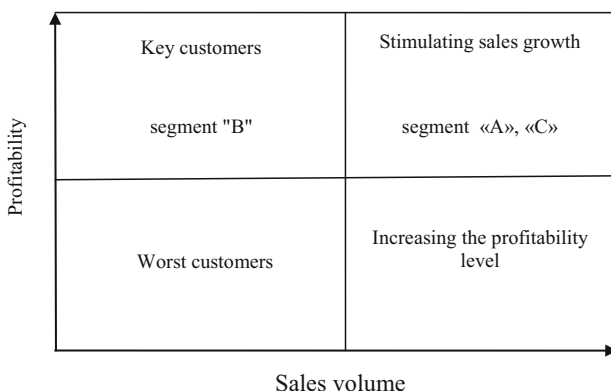


Fig. 5. Customer Attractiveness Matrix of August-Muslum LLC of Muslumovsky District of the Republic of Tatarstan based on strategic management accounting data.

The attractiveness matrix with corresponding cells is the basis for determining the strategic initiative: for segments “A” and “C” it is necessary to stimulate sales growth, therefore, the analyzed company should attract instruments of product promotion, and for segment “B” - to offer the best conditions of cooperation, as these customers are key.

Thus, there is a close relationship between the formation and content of analytical strategic reporting from the perspective of strategic management accounting and the overall development strategy of the enterprise “August-Muslum” LLC Muslumovsky district of the Republic of Tatarstan. In this context, analytical reporting is the basis for effective strategic management of the agrarian sector of the economy.

4 Discussion

Research of modern practice of activity of the agricultural enterprises testifies to presence of a complex of factors which reduce efficiency of acceptance of administrative decisions of the strategic character, directly concerning system of accounting and analytical maintenance of management system. Such factors can be referred to:

- imperfection of the current accounting and analytical model of forming information for making managerial decisions;
- unjustified dynamics of the correlation between the volumes of necessary and sufficient information, which leads to the phenomena of deficiency and oversaturation of the accounting and analytical system;
- lack of rational criteria for selecting necessary accounting and analytical information from the total volume of data;
- principal difference between classification features of accounting and analytical information required for strategic management needs;
- untimely preparation and submission of reports and formation of indicators necessary for making managerial decisions.

The considerable part of problems and lacks of information support of the process of making strategic management decisions is caused by the imperfection of the structure of the information base of agricultural enterprises.

To ensure the correct functioning of the system of accounting and analytical support of strategic management of agricultural enterprises it is necessary to take into account the specifics of specific business entities.

The process of building a strategic management accounting system as an element of information infrastructure of strategic management of agricultural enterprises is influenced by such specific features of their activity:

1. The results of agricultural production directly depend on natural and climatic conditions (quality composition of soils, temperature, humidity, etc.) And, accordingly, are unstable. These factors justify the expediency of forecasting in decision making and, accordingly, the need for rational accounting and information support of strategic management of agricultural enterprises.
2. Agricultural production is characterized by seasonality, which contributes to the uneven use of resources of the enterprise, the receipt of products only at certain intervals, the rhythmicity of sales and revenue from sales. This factor accents attention on expediency of strategic management of solvency of the agricultural enterprises.
3. Production processes in agriculture are characterized by a significant risk level of crop loss (heat, hail, frost, rain). The mentioned factors substantiate the expediency of strategic risk management application and the necessity to establish the mechanism of rational accounting and information support of strategic management of agricultural enterprises.
4. Agricultural business combines the influence of economic and biological laws of reproduction. The result of such synthesis is duration of production cycles (time limits of production of many products are longer than a calendar year and accordingly considerable specific weight of production costs of the reporting period is reflected as incomplete production).
5. Part of agricultural products produced by the enterprise in the next production cycle is consumed as means of production (feed, seeds). This feature indicates the specificity of the operating cycles of agricultural production and the need to take it into account in information support of strategic management of agricultural enterprises.
6. Agricultural production requires monitoring of external factors of influence: political, economic, social, legal. It is especially important to take into account national peculiarities, in particular concerning the range of products.
7. The main means of production in agriculture is land, on the quality and fertility of which the productivity of activities depends to a large extent. Characteristics inherent in land determine the expediency of specialization of agricultural enterprises and the structuring of strategic areas of activity.

Let's consider the influence of sectoral features on accounting and information support of management decisions of strategic nature in agricultural enterprises in Table 4.

Table 4. Specifics of agribusiness and its impact on accounting and information support for management decision-making of strategic nature.

Sectoral features of agriculture	Economic accounting option	Direction of accounting support of strategic management
Effect of natural and climatic conditions	Instability of production process	Forecasting strategy in decision making
The threat of natural disaster	High level of business risk	Strategic risk management
Mutual influence of economic and biological laws of reproduction	Production cycle time	Strategic monitoring of unfinished production dynamics
Seasonality of production	Uneven use of resources	Strategic solvency management
Use of finished products as a means of production	The finished product is consumed in the following cycle	Strategic forecasting of marketable product volume
Impact of national consumer preferences	Limited assortment	Strategic planning of the product range
Earth - main means of production	Specialization of agricultural enterprises	Strategic directions

Despite the existence of individual features of the strategic analysis, it is possible to formulate general organizational and methodical aspects of its implementation, in particular, regarding the calculations and interpretation of the results obtained, which significantly improve the process of implementation of this system in the practical activities of agricultural enterprises (Table 5).

In order to improve the analysis in the direction of ensuring its strategic orientation, the conceptual basis of its implementation has been developed, the practical use of which should contribute to the provision of such information: the reasons for the results obtained by the enterprise and their compliance with the selected strategy of the enterprise or strategic business unit, the impact of research on the possibility of further implementation of the selected strategy of the enterprise, the impact of the identified trends, industry and economy on the indicator of future cash flows, as well as the impact of research on the future of the enterprise.

Table 5. Conceptual framework for the analysis in the direction of its strategic orientation.

№ p/p	Implementation stage	Sources of information	Output results
1	Goal setting and forming the basis for strategic analysis	- information about the company's strategy - information on existing additional and specific requests of strategic management	- target map - the relationship between objectives and strategy - setting time and financial limits
2	Data collection	- information about the company's strategy - financial statements - accounting data - survey of managers, consumers, suppliers, competitors	- financial reporting and accounting data - processed survey results - current indicators - forecasting indicators
3	Analysis and interpretation	- financial reporting and accounting data - survey results - current figures - forecasting indicators	- analytical results
4	Conclusions and recommendations	- analytical results and reports - internal rules of analytical reporting	- strategic analytical reports - recommendations for selecting specific strategic alternatives - recommendations for adjustments
5	Monitoring	- information that affects the results, recommendations	- updated strategic analysis reports and recommendations

5 Conclusions

Thus, strategic accounting is one of the functional areas of accounting, which is aimed at informational support of making informed decisions. Strategic management accounting provides for gaining advantages when building a system of accounting and analytical support of strategic management.

In order to improve the order of strategic management accounting organization at agricultural enterprises, it is proposed to use the model of information links, which covers types of products, groups of clients, on the basis of which profitability reports can be formed. The information presented in the report is the basis for making managerial decisions concerning the improvement of the process of value formation at agricultural enterprises.

Analytical toolkit of strategic management accounting, used for research of products, clients (client groups), allows to obtain relevant, reliable, high-quality information, which contributes to the formation of a reliable basis for the development of rational, objective, and most important effective strategic management decisions for a long term perspective.

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