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# GLOBAL MANAGEMENT ACCOUNTING PRINCIPLES IN THE SYSTEM OF PROVIDING RESOURCE POTENTIAL OF THE ENTERPRISE

## ABSTRACT

Effective enterprise management in conditions of business risk is based on the use of relevant information. The main provider of accounting information is management accounting, which requires clarification of its scientific positioning. The aim of the article is to analyze scientific publications on the principles of management accounting, as well as the content of the Global Management Accounting Principles, developed by CIMA and AICPA, and to offer ways to improve them. The following research methods were used in the article: analysis, synthesis, comparison, logical generalization and scientific abstraction, systematic approach, statistical and historical methods.

The article reveals the essence of management accounting and its principles. The definition of management accounting in international regulations, the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", publications of domestic and foreign scholars are analyzed. A comparative analysis of the names and essence of the Global Management Accounting Principles in the relevant normative document, the scientific literature of domestic and foreign economists have been conducted. It is substantiated that the global management accounting principles in the relevant international normative document should be as follows: 1) communication impact; 2) relevance of information; 3) cost analysis; 4) trustworthy management. The proposed author's interpretation of management accounting and the names of its principles could be used to amend international and domestic regulations and legislation.

**Keywords:** management accounting, global principles, resource potential

**JEL Classification:** M41, M42, D24

## INTRODUCTION

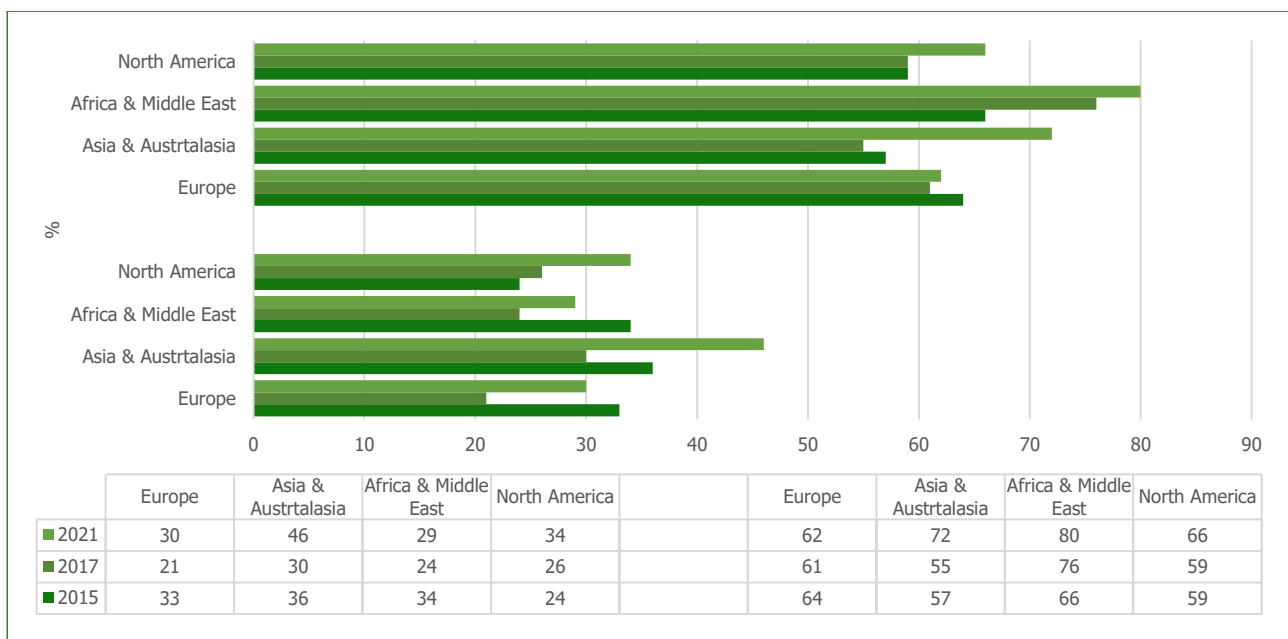
The development of each country's economy depends, to a large extent, on the effectiveness of management decisions taken by the management of its entities. The main provider of relevant information for making these decisions is management accounting. This type of accounting as well as financial has its own principles of organization and management. Strict adherence to these principles at the enterprise allows organizing management accounting in the management system, strengthening its position, and improving the methodology and techniques.

## LITERATURE REVIEW

Currently, there is no consensus in the scientific literature on the list of principles of management accounting, their content and application. For example, Johnson H. proves the need to reorient the principles of management accounting from control functions to ensure the systematicity of accounting processes [1]. Butkevich O. substantiated compliance with the principles of management accounting through the implementation of its functions [2]. Mazina O. established the relationship between the principles and objectives of management accounting to achieve complex objectives of business management [3]. Puhachenko O. and Zarudna N. identified 73 principles of management accounting and found significant similarity and repeatability [4]. Volkovska I. tried to sys-

tematize all the principles of management accounting [5]. Duçi Ejona explains interaction of strategic management accounting and strategic management through the principles of management accounting [6]. Suprunova I. also studied the implementation of the principles of management accounting in the banking sector in the context of the risk of socio-economic conditions [7]. The most complete study was conducted by Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, who identified the priority of management accounting principles in the construction of risk-oriented management [8]. All scientists share the opinion that the practical implementation and strict adherence to the principles of management accounting minimize the risks of business operations.

Research conducted by the Global Association of Chartered Management Accountants (Chartered Global Management Accountant) in collaboration with the Chartered Institute of Management Accountants (2021 Global State of Enterprise Risk [9])) confirms the importance of crisis management based on compliance with the Global Management Accounting Principles of. The results of the study showed an increase in the risk of economic activity in 2021 compared to previous survey periods (2017 and 2015) in all regions. The greatest negative dynamic is observed in Africa and the Middle East, where 80% of businesses in 2021 (76% in 2017, 66% in 2015) were exposed to active threats to their functioning (Fig. 1).

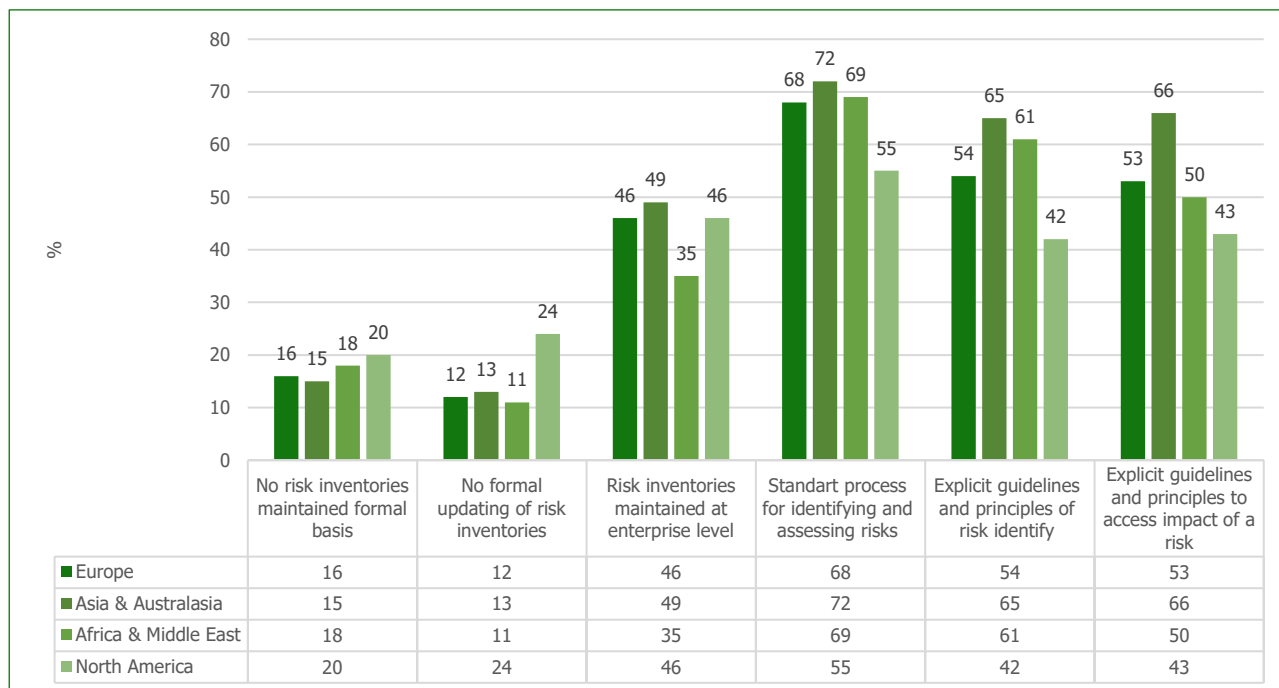


**Figure 1. Global indicators of risk of enterprise operation and introduction of risk-oriented management, %.** (Source: based on (2021 Global State of Enterprise Risk [9]))

To minimize the impact of risks, the company's management is increasingly implementing risk-oriented management systems. Asia, Australia and Oceania are leading regions in implementing comprehensive risk prevention and management programs. 46% of enterprises in these regions in 2021 introduced risk-oriented management. The worst rates, at only 29%, are in Africa and Central Asia. Almost half of the enterprises with effective anti-crisis management from all regions (Europe - 46%, Asia, Australia and Oceania - 49%, Africa and the Middle East - 35%, North America - 46%) developed risk inventory programs at the micro-level (Fig. 2).

However, most managers in all regions use chaotic standardized risk-oriented management procedures. And only 53% of companies in Europe, 66% in Asia, Australia and Oceania, 50% in Africa and the Middle East, 43% in North America use detailed instructions to explain the impact of risks on financial and economic activities in accordance with the principles of management accounting. As a result, the importance of adhering to the principles of management accounting in crisis management is greatly underestimated.

Such scientists as O.O. Avhustova and V.V. Mukharovska [10], E.A. Atkinson, R.D. Banker, R.S. Kaplan and S.M. Young [11], O.V. Butkevych [2], S.F. Holov [12], S.Yu. Horban and Yu.I. Myskin [13], C. Drury [14], V.M. Kostiuchenko, A.M. Malynovska and A.V. Mamonova [15], I.M. Lepetan [16], O.I. Mazina [3,17], T.H. Marenych and L.A. Polyvana, L.O. Kyrylieva and D.D. Shehevtsova [18, 19], L.V. Napadovska and D.V. Karpenko [20, 21], O.B. Puhachenko and N. Ya. Zarudna [4], K.O. Utenkova [22], O.V. Fomina [23], V.V. Khodzytska [24], A. Bhimani, Ch. Horngren, J. Foster, and S. Datar [25], M.M. Shyhun and N.A. Ostapiuk [26, 27], I. Suprunova [7], Duçi Ejona [64], H. Johnson [1], I. Volkovska [5] and others paid special attention to explaining these processes in their publications.



**Figure 2. Global indicators of risk inventory and use of instructions (principles) for their identification, %.** (Source: based on (2021 Global State of Enterprise Risk [9]))

However, not all debatable issues regarding the principles of management accounting in the context of resource provision have been resolved, which confirms the relevance of the research topic and determines its purpose.

## AIMS AND OBJECTIVES

The purpose of the article is to analyze scientific publications on the principles of management accounting, as well as the content of the Global Management Accounting Principles, developed by CIMA and AICPA, and provide suggestions for their improvement.

## METHODS

The following methods were used in the research in accordance with the set goal: analysis, synthesis and comparison - to detail the object of study; logical generalization and scientific abstraction - to clarify the categorical and conceptual apparatus of research; systematic approach in determining the new role of management accounting principles in the enterprise management system; statistical - to study the impact of management accounting on the development trends of economic entities; historical - to clarify the essence of management accounting and their principles in regulations.

The bibliographic and comparative analysis became the methodological tools of the study. The empirical study was conducted using a bibliometric approach known as "analysis of common words" and the information resource "ResearchGate". Methods of economic and mathematical modeling using Excel spreadsheets for bar charts were applied to study statistical indicators.

## RESULTS

Management accounting, unlike accounting (financial) is not standardized. That is, there are no international or national standards of management accounting. At domestic enterprises, it is organized by their owners depending on the goal they set for accounting staff.

The first actions in the regulation of management accounting in international practice were taken by the Institute of Management Accountants (IMA), which developed the Regulations on Management Accounting, which were approved in 1981. The International Federation of Accountants (IFAC) has developed Regulations and Guidelines for International Management Accounting, which have been in force since 1989.

In 2014, the Chartered Institute of Management Accountants (CIMA) (UK) and the American Association of International Certified Professional Accountants – AICPA developed the Global Management Accounting Principles (hereinafter the Global Principles). These principles were developed to assist company management in the organization of management accounting and comparative analysis of their activities. This paper defines management accounting as the process of obtaining, analyzing, communicating, and using financial and non-financial information relevant to decision-making to generate and maintain value for an organization.

It should be noted that this definition has undergone significant adjustments compared to the definitions given in the Fundamentals of Strategic Management Accounting (1981) and the International Management Accounting Standards (2008) developed by the Institute of Management Accountants (IMA), presented in Table 1.

**Table 1. Definition of management accounting in IMA Fundamentals and Standards.** (Source: [12])

1981 p.	2008 p.
Management accounting is the process of identifying, measuring, accumulating, analyzing, preparing, interpreting, and transmitting financial information used by management to plan, evaluate, and control an organization and to ensure the proper use and accountability of resources. Management accounting also includes the preparation of financial statements for non-management groups of external users of information, such as shareholders, creditors, regulators and the tax authority.	Management accounting is a profession that involves collaborating in decision-making, creating a system for planning and managing results, and providing expertise in financial reporting and control to assist management in formulating and implementing the company's strategy.

According to S.F. Holov, the main change in the definition of management accounting was due to changes in its role in organizations and the development of information technology [12, p.12]. Comparing these two definitions, we can see another significant difference between them. In the definition of 2008, management accounting is presented as a profession, not as a process. In our opinion, management accounting is still a process, not a profession. The disadvantage of this definition is taken into account in both the Global Principles and the definition of management accounting in the Law of Ukraine "On Accounting and Financial Reporting in Ukraine". It should be noted that there were also shortcomings in the definition developed in 1981. In particular, it was noted that only financial information was identified, measured, accumulated, analyzed, prepared, interpreted and passed on to management. It is worth mentioning the preparation of non-financial information. The controversial point in the same definition is that management accounting also includes the preparation of financial statements for non-management groups of external users of information, such as shareholders, creditors, regulators and the tax authority. In our opinion, the users of management accounting information are only internal users, and it is a commercial secret for external users.

The developers of the Global Principles, AICPRA and CIMA, call for their widespread implementation. In this regard, there is a need to clarify the definition of management accounting in the Law of Ukraine "On Accounting and Financial Reporting in Ukraine". The definition in the Law must correspond to the definition in the Global Principles. Although the latter also has some drawbacks. A controversial issue, in particular, is the lack of information in the definition of users. In our opinion, they are only internal users. In view of this remark, the term "management accounting" in the Law can be interpreted as... the process of collecting, analyzing, communicating and using financial and non-financial information relevant for decision-making by internal users to generate and maintain value for the organization. In the proposed definition, the word "receives" is replaced by "collects", as management accounting not only receives ready-made information but also collects it. The definition and global principles of management accounting need to be improved in the Basic Provisions of the Global Principles. In particular, they note that the organizations - developers of the Principles encourage users to further improve the Principles to ensure their relevance in the future [28].

According to the Fundamentals of Strategic Management Accounting, there are four principles that focus on achieving four goals:

- 1) Impact;
- 2) Relevance;
- 3) Cost;
- 4) Trust [28].

In the section "Improvement (optimization) of the decision-making process" of the Global Principles, these principles are named differently (Table 2). Different names of the Global Principles can be found in the publications of domestic and foreign scholars.

**Table 2. The name of the Global Management Accounting Principles in the scientific literature.**

№	Literature source	The name of global principles
1	O. O. Avhustova; V. V. Mukharovska [10, p.143].	<ol style="list-style-type: none"> <li>1. Impact (communication generates influential information)</li> <li>2. Relevance (information is relevant)</li> <li>3. Cost (cost impact analyzed)</li> <li>4. Trust (smart management builds trust)</li> </ol>
2	O. V. Butkevych [2, pp.104-105].	<ol style="list-style-type: none"> <li>1. Influence</li> <li>2. Relevance</li> <li>3. Cost</li> <li>4. Trust</li> </ol>
3	S. F. Holov [12, p.18].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential</li> <li>2. The information is relevant</li> <li>3. The impact on value is analyzed</li> <li>4. Management builds trust</li> </ol>
4	S. Yu. Horban; Yu. I. Myskin [13, p.105].	<ol style="list-style-type: none"> <li>1. Influence</li> <li>2. Relevance</li> <li>3. Analysis</li> <li>4. Trust</li> </ol>
5	V.M. Kostiuchenko; A. M. Malynovska; A.V. Mamonova [15, p.936].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential</li> <li>2. The information is relevant</li> <li>3. The impact on value is analyzed</li> <li>4. Smart governance builds trust.</li> </ol>
6	I. M. Lepetan [16, p.165].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential</li> <li>2. The information is relevant</li> <li>3. The impact on value is analyzed</li> <li>4. Smart governance builds trust.</li> </ol>
7	O.I Mazina [17, p.90].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential (i.e. the principle – “communication”, the goal - the impact)</li> <li>2. The information is relevant (respectively, the principle – “relevance”, the purpose - to ensure the relevance of the data)</li> <li>3. The impact on value is analyzed (principle – “analysis”, goal - analysis of the business model of the organization)</li> <li>4. Smart management builds trust (principle – “trust”, the goal - compliance with the behavioral norms of management accounting professionals)</li> </ol>
8	T. H. Marenych; L. A. Polyvana [18, pp.61-62].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential</li> <li>2. The information is relevant</li> <li>3. The impact on value is analyzed (using scenarios and models)</li> <li>4. Smart governance builds trust.</li> </ol>
9	T. H. Marenych; L. A. Polyvana L. O. Kyrylieva; D. D. Shekhovtsova [19, p.104].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential</li> <li>2. The information is relevant</li> <li>3. The impact on value is analyzed</li> <li>4. Smart governance builds trust.</li> </ol>
10	O. B. Puhachenko; N. Ya. Zarudna [4, p.78].	<ol style="list-style-type: none"> <li>1. Influence</li> <li>2. Relevance</li> <li>3. Cost</li> <li>4. Trust</li> </ol>
11	K. O. Utenkova [22, pp.183-184].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential</li> <li>2. The information is relevant</li> <li>3. The impact on value is analyzed</li> <li>4. Smart governance builds trust.</li> </ol>
12	O. V. Fomina [23, p.396].	<ol style="list-style-type: none"> <li>1. Communication</li> <li>2. Use of relevant information</li> <li>3. Analysis of the impact of various factors on the value of the company</li> <li>4. Trust-based management</li> </ol>
13	M.M. Shyhun; N.A. Ostapiuk [26, p.16].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential</li> <li>2. The information is relevant</li> <li>3. The impact on value is analyzed</li> <li>4. Smart governance builds trust.</li> </ol>
14	Global Management Accounting Principles (main provisions) [28, p.3].	<ol style="list-style-type: none"> <li>1. Influence</li> <li>2. Relevance</li> <li>3. Cost</li> <li>4. Trust</li> </ol>
15	Global Management Accounting Principles (improvement (optimization) of the decision-making process) [28, p.5].	<ol style="list-style-type: none"> <li>1. Communication provides insight that is influential</li> <li>2. The information is relevant</li> <li>3. The impact on value is analyzed</li> <li>4. Smart governance builds trust</li> </ol>

The information in Table 2 shows that in the scientific literature there is no single name for the four Global Management Accounting Principles. Even in the Global Principles themselves, in the "Basic Provisions" section, these principles are called: impact, relevance, value and trust, and in the "Improving (optimizing) decision-making" section, communication generates information that has an impact; the information is relevant; the impact on cost is analyzed; smart management builds trust [28, p.3,5].

This inconsistency in the text of the Global Principles has led to different interpretations of the names of the principles and their explanations by domestic scholars. Thus, in particular, O.V. Butkevych, O.B. Puhachenko and N.Ya. Zarudna cite the name of the principles as in the Basic Provisions of the Global Principles. O.O. Avhustova and V.V. Mukharovska, naming the principles as they sound in the Basic Provisions, also give their brief explanation in parentheses. S.Yu. Horban and Yu.I. Myskin use the name "analysis" instead of the "cost" principle. All other scientists listed in Table. 2 use the names of the principles, which are given in the section "Improvement (optimization) of the decision-making process" of the Global Principles with some deviations.

Some scholars, characterizing the principles, introduce such a concept as the goal. Thus, in particular, O.I. Mazina decipher the principle of "communication provides insight that is influential" as "communication" - the principle, influence – the goal. O.B. Puhachenko and N. Ya. Zarudna, on the contrary, believe that the first principle is influence, and communication is the goal.

In our opinion, both points of view are true, although O.I. Mazina's point of view is more reasonable. In order to combine these categories, it is proposed to define the principles as follows:

- 1) communication impact;
- 2) relevance of information;
- 3) cost analysis;
- 4) trustworthy management.

The name of the accounting principle should indicate its essence. If, for example, we consider the principle of "influence" without its concretization, there may arise a question about the influence. The effects are different, even on the value of the enterprise. Therefore, if the name of the principle sounds like "communication influence", it will be clear what we are talking about. A similar explanation can be made for the proposed names of global principles of management accounting "relevance of information", "cost analysis" and "trust management". It should be noted that the use of all these principles is primarily aimed at increasing the resource potential of enterprises and ultimately their value. Internal users of management accounting information, having received it, can make effective management decisions on the release of products in demand in the market, the optimal structure of its cost, increase financial results, improve brand recognition and more.

The proposed version of the names of the global principles of management accounting is more understandable to users, so it would be appropriate to include it in the normative document developed by AICPA and CIMA [29]. In addition, in the Global Principles, it would be desirable to clearly delineate the principles and their objectives. This proposal would provide a unified approach to the use of terminology, the elimination of controversial issues in scientific publications and in life.

## CONCLUSIONS

1. In order to ensure consistency of the definition of management accounting in the Global Management Accounting Principles developed by CIMA and AICPA, its essence should be clarified in this normative document and presented as follows: management accounting is a process of collecting, analyzing, communicating and using financial and non-financial information relevant to internal user decision-making to generate and maintain value for organizations.
2. The definition of management accounting, which is given in the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", should be edited and presented in the same wording as in the Global Management Accounting Principles, developed by CIMA and AICPA.
3. The principles of management accounting should be different from the principles of financial accounting because in their essence, there is a big difference primarily related to the goals they need to solve, focus and users.
4. The use of the common names of these principles proposed in the article should improve the content of the Global Management Accounting Principles, developed by CIMA and AICPA, as the current name in some sections of the normative document is too concise and in others too broad.

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## **ГЛОБАЛЬНІ ПРИНЦИПИ УПРАВЛІНСЬКОГО ОБЛІКУ В СИСТЕМІ ЗАБЕЗПЕЧЕННЯ РЕСУРСНОГО ПОТЕНЦІАЛУ ПІДПРИЄМСТВА**

Ефективне управління підприємствами в умовах ризикованості бізнесу ґрунтується на використанні релевантної інформації. Основним постачальником облікової інформації є управлінський облік, що потребує уточнення його наукового позиціонування. Метою статті є здійснення аналізу наукових публікацій із питань принципів управлінського обліку, а також змісту Глобальних принципів управлінського обліку, розроблених СІМА й АІСРА, та розробка шляхів їх удосконалення. При підготовці статті використано такі методи дослідження: аналіз, синтез, порівняння, логічне узагальнення та наукова абстракція, системний підхід, статистичний та історичний методи.

У статті розкрито сутність управлінського обліку та його принципів. Проаналізовано визначення управлінського обліку в міжнародних нормативних документах, Законі України «Про бухгалтерський облік та фінансову звітність в Україні», публікаціях вітчизняних і зарубіжних науковців. Здійснено порівняльний аналіз назв і сутності глобальних принципів управлінського обліку у відповідному нормативному документі, науковій літературі вітчизняних і зарубіжних учених-економістів. Обґрунтовано, що глобальні принципи управлінського обліку у відповідному міжнародному нормативному документі повинні мати такі назви: 1) комунікаційний вплив; 2) релевантність інформації; 3) аналіз вартості; 4) довірливе управління. Запропоноване авторське трактування управлінського обліку та назви його принципів могло б бути використане при внесенні змін у міжнародні й вітчизняні нормативні та законодавчі акти.

**Ключові слова:** управлінський облік, глобальні принципи, ресурсний потенціал

**JEL Класифікація:** M41, M42, D24