

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

UDC 657:631

УДК 657:631

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ACCOUNTING INFORMATION POSITIONING OF AGRARIAN BUSINESS SOCIO-ECONOMIC STRATEGY**ОБЛІКОВО-ІНФОРМАЦІЙНЕ ПОЗИЦІОНУВАННЯ ДОМІНАНТ СОЦІАЛЬНО-ЕКОНОМІЧНИХ СТРАТЕГІЙ АГРАРНОГО БІЗНЕСУ**

Urgency of the research. Modern trends of dynamic increase of world food markets competition motivate a fundamental revision of the traditional concept of Ukraine's agricultural enterprises management with a clear positioning accounting and information support parameters.

Target setting. Implementation of accounting and analytical innovation to develop new information processing methodological tools of strategic nature is a current tendency of improving accounting and information support of agricultural enterprises strategic management.

Actual scientific researches and issues analysis. Information support of strategic management issues are outlined in the scientific works of such scholars as: I. Bohata, M. Bromvich, V. Hovindaradzhan, H. Kroklicheva, S. Lehenchuk, A. Pylypenko, M. Pushkar, B. Raiana, K. Uord, A. Shaikan, Dzh. Shank.

Uninvestigated parts of general matters defining. Published scientific papers do not reflect the specificity of the problems and the parameters of the local system of accounting and analytical support for strategic agricultural enterprises management.

The research objective. Current issues are identified in the article, the range of the basic parameters of accounting and information support of Ukraine's agricultural enterprises strategic management is specified and justified.

The statement of basic materials. Agribusiness peculiarity and its impact on the accounting and information support of managerial decision-making have been substantiated. Requirements of the strategic positioning and the basic parameters of the leadership strategy have been differentiated. The dynamics of consequences of the company response to changes in the external business environment has been studied. Parameters of accounting and information support of Ukraine's agricultural enterprises strategic management have been identified.

Conclusions. Compliance with the above parameters will enable creation of the prerequisites for intellectualization and innovatization accounting and enterprise information system as a primary source of information for the needs of strategic management.

Keywords: strategy; accounting; agricultural business; accounting and analytical support; strategic management.

Актуальність теми дослідження. Сучасні тенденції динамічного загострення конкурентної боротьби на світових ринках продовольства обумовлюють доцільність кардинального перегляду традиційної концепції менеджменту аграрних підприємств України з чітким позиціонуванням параметрів обліково-інформаційного супроводу.

Постановка проблеми. Актуальною тенденцією удосконалення обліково-інформаційного забезпечення стратегічного менеджменту аграрних підприємств є впровадження обліково-аналітичних інновацій для розробки нових методологічних засобів обробки інформації стратегічного характеру.

Аналіз останніх досліджень і публікацій. Проблематика інформаційного забезпечення стратегічного менеджменту окреслена в наукових працях І. Богатої, М. Бромвіча, В. Говіндараджана, Г. Крохичевої, С. Легенчука, А. Пилипенка, М. Пушкаря, Б. Райана, К. Уорда, А. Шайкана, Дж. Шанка та ін.

Виділення недосліджених частин загальної проблеми. Опубліковані наукові праці не відображають специфіки проблем і параметрів локальної системи обліково-аналітичного забезпечення стратегічного менеджменту аграрних підприємств.

Постановка завдання. Стаття ідентифікує актуальні проблеми, окреслює специфіку та обґрунтовує спектр основних параметрів обліково-інформаційного забезпечення стратегічного менеджменту аграрних підприємств України.

Виклад основного матеріалу. Обґрунтовано специфіку агробізнесу та її вплив на обліково-інформаційний супровід прийняття стратегічних управлінських рішень. Диференційовано вимоги стратегічного позиціонування та базові параметри стратегії лідерства. Досліджено динаміку наслідків реагування підприємства на зміну зовнішнього бізнес-середовища. Ідентифіковано параметри обліково-інформаційного забезпечення стратегічного менеджменту аграрних підприємств України.

Висновки. Дотримання наведених параметрів дозволить створити передумови інтелектуалізації та інноватизації обліково-інформаційної системи підприємства як основного джерела інформації для потреб стратегічного менеджменту.

Ключові слова: стратегія; облік; аграрний бізнес; обліково-аналітичне забезпечення; стратегічний менеджмент.

Urgency of the research. The basic controversy of post-industrial society economy is rethinking typical administrative activity priorities and regrouping business dominants. Modern enterprise man-

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agement minimizes the priorities of complex accounting information, characteristic of the twentieth century economy, which is inherently positioned with internally substantive limitations focus and retrospective content. Generating the most accurate, detailed and credible, however, retrospective information (time limit) on the internal enterprise environment (the restriction in space) under current conditions ensures a competitive level of performance management, including strategically oriented, because it does not contribute to the modelling of complex accounting information ensuring the procedures of formation, monitoring and implementation of domestic agricultural enterprises strategies; anticipation of possible threats to the business activity because of the impossibility of monitoring and interpretation of information on the environment; development of accounting and information systems, able to respond to events that occur in the external environment of business entity.

Target setting. The range of problems of rational use of organizational and methodological model of strategic decision-making in the agricultural enterprises of Ukraine is the lack of a clear and effective accounting and information support mechanism of strategic management. The existence of this problem is due to lack of fundamental theoretical and methodological developments in accounting and strategic orientation, which does not allow the creation of adequate conditions for the development of a strategically oriented accounting practices in the agricultural enterprises of Ukraine.

Actual scientific researches and issues analysis. Monitoring of professional scientific literature on information support of strategic management shows a lack of comprehensive recommendations for the development of the knowledge base and developing information systems for the needs of the agricultural sector strategic management. Only some aspects of accounting and analytical support of strategic management are covered in the scientific papers of I. Bohata, M. Bromvich, V. Hovindaradzhan, S. Holova, V. Zalevskyi, M. Koriahin, I. Kryshchop, H. Kroklicheva, S. Lehenchuk, A. Pylypenko, M. Pushkar, B. Raian, Z. Udalova, K. Uord, I. Khakhonova, N. Khakhonova, A. Shaikan, Dzh. Shank, M. Shumeiko, O. Shchemelieva.

Uninvestigated parts of general matters defining. State of research in this area, as well as the study of strategic management practices at the local agricultural enterprises allows ascertaining the absence of high-quality, comprehensive, established on uniform accounting principles, adequately transformed and clearly systematized database of information for management decisions of a strategic nature. This leads to the fact that many companies do not generate strategic accounting information, and only in some cases, management is provided with irrelevant and non-transparent information, the use of which is in the process of management decision-making leads to the formation of strategies that are inadequate in the enterprise's competitive advantage and the existing threats to the environment.

The research objective. The aim of the article is to examine typical problems and justification of the main vectors for generating accounting information dominants of Ukraine's agricultural business socio-economic strategies.

The statement of basic materials. The study of contemporary practices of Ukraine's agricultural enterprises indicates a complex of factors that reduce the efficiency of making administrative decisions of a strategic nature, is directly related to the registration-analytical maintenance of management system: 1) the imperfection of the existing accounting and analytical model of generating information for management decision-making; 2) the unsoundness of the dynamics of the volume ratio of the necessary and sufficient information that gives rise to phenomena of shortage and accounting and analytical information oversaturation; 3) the absence of rational criteria for the selection of necessary accounting and analytical information from the total amount of data that is connected with lack of test orientation of construction accounting system to ensure the implementation of the enterprise strategy; 4) the fundamental difference between the classifications of accounting and analytical information necessary for the needs of strategic management (the other terms of the studied objects, the other time frames, different shape and periodicity) 5) untimeliness of preparation and submission of reports and the formation of indicators for decision-making management.

The defining part of the problems and shortcomings of information support of managerial decision-making are due to the strategic nature of the imperfection of the knowledge base structure of agricul-

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tural enterprises, ordinary model the functioning of which is reduced to a formal information consolidation from two sources: accounting and non accounting [2, p. 14].

As Yu. Barchi, M. Shentirmei and Z. Zeman [6, p. 15] note, today in Western Europe the approach, where accounting is regarded as a complex information system that describes the process of creating and executing strategy has become widespread.

Traditional content and structure of accounting and information support of domestic enterprises strategic management do not fully enable the coordination of single parameters of formation of economic indicators, their evaluation, interpretation, transformation, form and timing, and the like. This situation is caused by the inadequacy of information support of strategic management to modern requirements of useful information formation, because each subsystem of accounting and information support of decision-making, as the accounting and non accounting, when forming relevant indicators is guided mainly by local demands of normative-legal acts complex regulating the content, tasks and order of their work.

B. Ramliak and A. Rohoshich also argue that the traditional accounting system does not seek to adapt to the long-term, future-oriented position, and does not characterize the marketing or competitive position of the company [8, p. 95].

The need for the formation of accounting information of strategic direction, according to K. Druri is caused by the theoretical basis and practical application in the 70-ies of the 20 th century of strategic management conceptual foundations the main purpose of which is "to achieve sustainable competitive advantage" [3, p. 25]. Development of strategic management concepts paved the way for the formation of other auxiliary subsystems, in particular the system of accounting and analytical support of managerial decision-making.

Harvard Business School professors Robert Kaplan and David Norton maintain that the strategic aspects of accounting are developed primarily to support the overall competitive strategy of the enterprise through the use of modern information technology for more advanced production costs accounting. [4] According to the authors, the main direction of transformation of accounting system towards achieving its strategic orientation is to improve the existing approaches to the calculation of the production cost based on the use of new advanced strategically oriented approaches. These approaches should include the «target costing», «strategic costing», «activity-based costing», «kaizen costing» and others.

The priority of the modern management of Ukraine`s agricultural enterprises is the consistency of the available and potential needs of the business not only in tactical but also in strategic information. Accordingly, to the company's accounting system the requirement of fixing, collecting and storing information is put forward in the context of the various factors that determine the agricultural production control: the external business environment dynamics; operational, tactical and strategic objectives of the activities; related business sectors; Objects resource potential; information in the context of the strategic business activity segments; characteristic of clusters, etc. In this case, the information that the enterprise accounting system creates shall simultaneously: 1) consider the needs and target specific groups of users of the information, in particular on the subjects of tactical and strategic decision-making; 2) be a basis for making tactical and strategic decisions; 3) act as an information base for building a system of analytical performance of the strategic enterprise management.

To ensure the correct functioning of the system of accounting and analytical support for Ukraine`s agricultural enterprises strategic management it is necessary to take into account the specificity of certain entities in the context of the basic parameters: the enterprise size; ownership type; production volume and structure; organizational and legal form; potential and actual risks of operations; the environment aggressiveness; management style and so on.

The conceptual requirements for the formation of an adequate model of accounting and analytical support for agricultural enterprises strategic management are industry-specific features of the agricultural sector of Ukraine's economy, the specifics of accounting of agricultural production and the real socio-economic conditions of domestic agriculture, conditioned by certain crises of its current state : 1) the lack of state support, stimulation and protection of national producers; 2) the absence of concessional long-term loans; 3) low level of socio-economic conditions for the development of rural areas; 4)

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low paying domestic demand for food products; 5) the instability of distribution channels; 6) inflation; 7) a clear disparity in the prices of agricultural and industrial products; 8) aggravation of environmental problems and the like.

The direct impact on the formation of specific character and efficiency of accounting and analytical support of strategic nature managerial decision-making of the agricultural enterprises is carried out by industry peculiarities of domestic agribusiness (Tab. 1).

Table 1

Agribusiness peculiarity and its impact on the accounting and information support of strategic managerial decision-making

<i>The defining features of agriculture sector</i>	<i>Accounting and Economics Options</i>	<i>The orientation of accounting and information support of strategic management</i>
1	2	3
The main means of production - the land	Agricultural Enterprises Specialization	Strategic Activity Areas
Production Seasonality	Uneven Use of Resources	Strategic Solvency Management
Influence of Climatic Conditions	The Instability of The Production Process	Prediction Strategy In Decision Making
Disaster Threat	The High Level of Business Riskiness	Strategic Risk Management
Synthesized impact of economic and biological reproduction laws	The Duration of Production Cycles	Strategic monitoring of the dynamics of work in progress
Finished products as a means of production	Part of the finished product is consumed in the next cycle	Strategic Forecasting of Commodity Output
Clear National Consumer Preferences	Limited Range	Strategic planning of product range

Basic aspects of generating accounting information dominants of socio-economic policies of Ukraine's agricultural businesses are influenced by the specific characteristics of their activity: 1) the principal means of production in agriculture is the land, the quality and fertility of which depends largely on the effectiveness of activities. The intrinsic characteristics of the land cause the feasibility of specialization of agricultural enterprises and structuring strategic directions; 2) agricultural production is characterized by seasonality, which contributes to the uneven use of resources, production of products at certain intervals of irregular distribution and receiving proceeds from the sale. This factor focuses on the feasibility of the strategic solvency management of agricultural enterprises; 3) the results of agricultural production is directly dependent on climatic conditions (qualitative composition of the soil, temperature, humidity, etc.) and are accordingly unstable. These factors justify the feasibility of forecasting in decision making and therefore the need for management accounting and information support of strategic management of agricultural enterprises; 4) production processes in agriculture are characterized by a significant level of riskiness of yield loss (heat, hail, frost, rain). These factors justify the usefulness of the strategic risk management and the need to establish a mechanism of accounting and management information support of agricultural enterprises strategic management; 5) agricultural business combines the impact of economic and biological reproduction laws. The result of this synthesis is the duration of the production cycle (time limits the production of many products a longer calendar year and, accordingly, a substantial proportion of the production costs of the reporting period is recorded as work in progress); 6) of the produced agricultural products now in the next production cycle is consumed by the means of production (feed, seeds). This feature indicates the specifics of the operating cycles of agricultural products production and the need for its considering in the information support of agricultural enterprises strategic management; 7) agricultural production requires monitoring of the impact of external factors: political, economic, social, legal. It is especially important to take into account national characteristics, in particular the range. These factors require proper reflection in the system of accounting and information support of agricultural enterprises strategic management.

Strategic positioning of agricultural enterprises activities requires: the optimal size of landholding; rational level of specialization and cooperation; range, customer-orientation; sound production vol-

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umes; responsible attitude to the preservation of quality indicators of land resources; extensive sales network products; the use of resource-saving technologies, ecological agriculture; a clear accounting and control of all types of costs [5, p. 395] (Tab. 2).

Table 2

The basic parameters of the suggested leadership strategies of modern agricultural enterprises in Ukraine

Strategy Direction 1	Effect 2
Increasing the production volumes of available assortment	Reducing unit cost by reducing the proportion of fixed costs
Specialization in accordance with climatic zones	Cost savings for multi-type production
Ensuring product quality standards	The demand stability, access to European markets
Responsible approach to land resources	Soil Conservation, Eco-Conscious Production
Automation of production	Reducing labour costs and social payment
Optimization of on-farm links	Reducing production costs by reducing the amount of general production costs
Compact geographic location	Cost savings in the transportation of materials and products
Efficient logistics upstream and downstream	Production and Sales Stability
Availability of proper production sales network	Decreasing sales prices at the expense of margin trading
Agro-Industrial Cluster Formation	Improvement of infrastructure and staffing support; fixed costs reduction

A rational system of information support of agricultural enterprises strategic management should take into account the internal and external information sphere, reflecting the comprehensive consolidated information on the activities of the company and its strategic perspectives. Rationalization of the model of information support of agricultural enterprises strategic management should be based on a clear structuring of information flows to ensure rapid and reliably provide the necessary data when required. Strategic decisions should be based on the current (true and accurate) and target (calculated, estimated) information.

The analysis of information support of Ukraine`s agricultural enterprises allowed to identify problems in the system of business management, primarily related to the lack of strategic information that characterizes the business processes, the economic parameters of activity, the enterprise development pace, the competition level, possible threats and business risks.

The main reason for the existence of such a situation today is the existence of conflicting interests on the need to build a system of accounting and analytical support for strategic management. On the one hand, agribusiness subjects in general are trying to minimize the costs for development and implementation of accounting ensuring system activity. On the other hand, the management of the agricultural enterprises needs information of a strategic nature, provision of which at the present stage of development is not able to ensure the model of conventional accounting (financial accounting). In order to ensure its conformity with the requirements of strategic management it is necessary to improve and adapt such a model that leads to its aggravation, meaningful, and the temporary extension of the system. However, this situation is unacceptable to small businesses operating in the agricultural sector, because now one of the main directions of the state policy in support of small businesses is to improve and simplify their accounting and reporting system [1, p. 31]. Therefore, at the present stage to address this issue is necessary to search for the best options of constructing a system of accounting and analytical support through the use of strategic management accounting system as a basis and taking into account the peculiarities of strategic decision making in agriculture.

Focusing on the achievement of strategic objectives to ensure long-term survival in the market is becoming the basic priority of modern enterprises management. The accounting system of the enter-

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prise should consider these requirements, since the account is and should remain the key management information base. However, the accounting information does not satisfy strategic management needs, since for sustainable business development a constant monitoring of capabilities and risks compared with competitors is necessary to carry out, urgently respond to the events that took place in the external environment. In order to overcome this problem it is necessary to expand the scope of accounting, to develop a methodology to consider the events that occur in the enterprise external environment, which will justify the trends and determine the causes of the dynamic changes in sales volume, cash flow, profit and promotion as a result of the effective strategic decisions optimization process.

Such proposals are generated by scientists. Thus, M. Bromwich considers business strategies accounting options that enable monitoring the activities of proper businesses and competitors, focusing on external orientation of strategic management accounting provision [7, p. 27]. According to K. Druri, it is reasonable to consider going beyond the traditional orientation of the internal accounting in order to obtain information about competitors, and to establish the relationship between the enterprise strategy and application of accounting data as significant aspects of enterprise strategic management accounting provision [3, p. 871].

The accounting and information support system of agricultural enterprises strategic management, unlike sales implemented to date accounting system model must, besides enterprise internal environment information, and ensure the provision of information about the enterprise external environment. The establishment of such a requirement is due to the fact that in today's changing economic conditions the traditional system of accounting information collecting and processing is not adapted to business trends crisis monitoring, they are mostly focused on stable external environment activities. Depending on the detected changes in the external business environment, the company must provide an adequate response to them. Untimeliness or lack of adaptive actions will result in the emergence of problems in the enterprise; increase business risk and bankruptcy threat (Fig. 1).

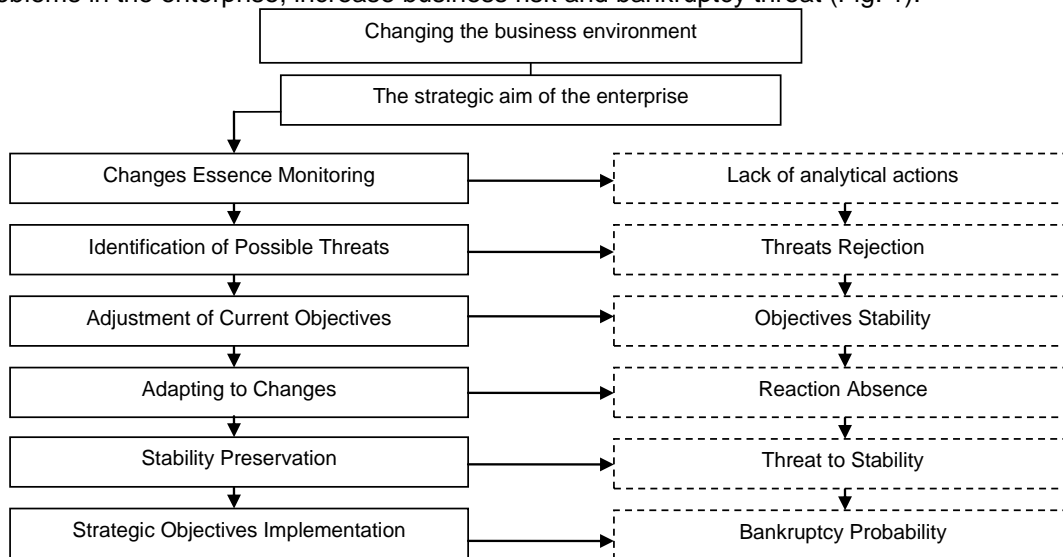


Fig. 1. Dynamics of the consequences of the enterprise response (its absence) on external business environment change

The main reasons of the crisis in the agricultural business, linked to the absence or imperfection of the existing in the enterprise strategic management system are: lack of sound development strategy for the long term; the inadequacy of the chosen strategy to the modern economy parameters ; the divergence of current strategic goals and objectives; prolonged use of the company's development strategy, excluding changes in the external business environment; the absence of strategic objectives adjustment depending on the results of the enterprise activity; the negative impact of external business environment factors, independent of the enterprise; the impact of undue risks and threats moni-

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toring; lack of enterprise ability to respond promptly to external environment changes; ineffective management of internal factors in agricultural enterprises development due to the strategic goal inadequacy.

Agricultural enterprise strategic priority is the most efficient use of resources, coupled with the latest innovative production technology in compliance with environmental standards. Administrative aspects of the effectiveness ensuring will be determined by validity of operational and strategic decisions, which will accordingly depend on the reliability and adequacy of input data flows, the formation of which largely takes place in the enterprise accounting system.

In our opinion, the main parameters of the successful implementation of accounting and analytical support system of Ukraine's agricultural enterprises strategic management are the following: 1) information management and financial accounting should be used as the main information base of making and implementation of strategic decisions. When accepting the feasibility and the practical use of the strategic management methodology by the enterprise, the accounting system should provide information not only to the strategic planning process, but also the ongoing monitoring of controlled parameters, to establish the reasons for their deviations, the search for alternatives, the adaptation of the strategic development of the company in accordance with the business environment changes; 2) in order to provide maximum benefit from the implementation of the enterprise strategic objectives the accounting information should to be displayed in the appropriate form, which will ensure detailed tracking and phased monitoring of the goal achievement; 3) accounting and information base of the enterprise strategic management should include not only financial performance, but also the range of all possible data that can directly or indirectly affect the final result achievement ; 4) for the formation of qualitative indicators of accounting and information support of strategic management it is expedient to provide for information array a clearly structured form in order to avoid a chaotic set of specific data, which require further processing and systematization; 5) when determining the size and parameters of accounting and information support of agricultural enterprise strategic management it is necessary to avoid "information gaps" of translation accounting data, concerning both the amount and quality of information and its transmission channels; 6) model of enterprise strategic management accounting and information support should provide the necessary information in the optimum form with a high degree of perception both accounting and non accounting personnel ; 7) as most policy decisions are extraordinary and unique in its essence, the accounting service of the enterprise must generate information flows, focusing directly on the specifics of a particular situation and the priority degree ; 8) to optimize the accounting and analytical support for agricultural enterprise strategic management and maximize the efficiency of decision-making it is advisable to pre-demarcate the most typical solutions to their division into several groups and fixing the basic requests for information; 9) the system of accounting and analytical support for the enterprise strategic management should be flexible to changes, both internal and external business environment of agricultural enterprises; 10) accounting and analytical support of strategic management, in addition to providing background information for decision-making, must operate with a set of strategic financial indicators ensuring the process of tracking the effectiveness and the degree of achievement of strategic objectives, formulating and implementing enterprise strategies; 11) monitoring of retrospective management decision-making and strategic nature of the degree certain goals achievement should gradually form an information base for the prediction and prevention of possible threats of agricultural enterprises.

Conclusion. Compliance with the spectrum of certain requirements and substantiated parameters of accounting and analytical support for Ukraine's agricultural enterprises strategic management will allow to generate intelligent and innovative conditions for developing a new system of accounting and information positioning strategies of agrarian business, serve as a road map for the modernization of the accounting systems, monitoring and analysis as the fundamental elements of information support of management decision-making process.

Adaptive efficiency requirements for making strategic decisions in the agricultural sector of Ukraine's economy include the introduction of an improved system of accounting and analytical support of strategic management, which is to: ensure the accuracy; strengthen objectivity; increase efficiency; increase a speed; generate protection; ensure the relevance and transparency of accounting

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information, as well as the appropriateness of that as a whole will enhance the efficiency of policy decisions.

Modern agricultural enterprises activity stability under conditions of political imbalance, global economic crisis effects, stagnation of agriculture and exacerbation of the food problem will depend primarily on the completeness, quality and timeliness of strategic accounting and analytic information development, including business partners, competitors, the dynamics of prices, market trends, social settings, and so on. Evidence-based, adapted to local needs, regional and national practices and the specific conditions of a particular enterprise economic activity, model of accounting and information support of making administrative strategic decisions will not only timely solve problems, but also foresee crisis situations on the basis of potential risks monitoring.

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Received for publication 26.01.2017

Бібліографічний опис для цитування :

Brukhanskyi, R. F. *Accounting information positioning of agrarian business socio-economic strategy* / R. F. Brukhanskyi, O. Ye. Furman // *Науковий вісник Полісся*. - 2017. - № 1 (9). ч. 1. - С. 72-79.