

ABSTRACT

**of the dissertation for the degree of Doctor of Philosophy (Ph.D.) with
major in 6D050800 – «Accounting and audit» of**

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«STRATEGIC MANAGERIAL ACCOUNTING AND ANALYSIS AS A TOOL TO IMPROVE THE ORGANIZATION'S COMPETITIVENESS»

Thematic justification. In modern conditions, the sustainable development of organizations in various industries involves the constant provision of the necessary level of competitiveness. Kazakhstan is actively working to develop a competitive economy. This is evidenced by the measures implemented in a certain sequence to create and deepen reforms in ensuring the competitiveness of the economy. The First President of the Republic of Kazakhstan N.A.Nazarbayev, as the main goal of the Strategy "Kazakhstan-2050", noted that our state should enter the top thirty most developed countries in the world, so the nation should be ready to fight global economic competition. To achieve this goal, it is necessary to identify and increase the competitive advantages of the economy as a whole, as well as individual organizations.

Tough competition forces organizations to develop a common development strategy aimed at improving the efficiency of the management system and achieving a sustainable business advantage over competitors. The level of effectiveness of strategic management decisions taken and implemented is determined, first of all, by the quality of information received from strategic management accounting.

Financial statements provide external users with information about the financial and economic activities of organizations, regulated by law. However, she does not have the necessary skills to ensure the strategic decision-making process. Management accounting also cannot meet the information needs of strategic management properly, since it is focused mainly on internal factors and does not cover a long period of time.

Thus, organizations that direct their activities to the formation of long-term competitive advantages need a strategically oriented accounting and analytical system. In this regard, issues of a theoretical and methodological nature are relevant, related to the need to develop an appropriate conceptual apparatus and the formation of a concept of strategic management accounting that meets the needs of domestic business.

The relevance of the research topic is determined by the insufficient development of theoretical and practical aspects of the strategic management accounting system, which are the basis for the implementation of the processes of planning, analysis and control of the organization's activities in order to increase its competitiveness.

The purpose of the dissertation research is to study the theoretical foundations, methodological justification and development of practical recommendations for the organization of strategic management accounting and analysis to improve the competitiveness of the organization.

Research objectives. In accordance with the research objectives, the following tasks were set and solved in the dissertation:

- on the basis of modern trends in assessing the competitiveness of an organization, to investigate the theoretical and methodological foundations of strategic management accounting and to give an updated author's definition of the concept of "Strategic management accounting";

- to propose a classification of the main tools of strategic management accounting and determine its place in improving the competitiveness of the organization;

- analyze the existing practice of accounting for strategic costs and, based on it, systematize the methodology for reflecting strategic costs in the management accounting of organizations in the confectionery industry;

- to develop a mathematical model based on the estimated indicators of strategic management accounting that most effectively determine the competitiveness of organizations in the confectionery industry;

- to propose a dynamic structural and logical model of ensuring the competitiveness of the organization with the tools of strategic management accounting and analysis.

Research methods. In the course of the research, methods of analysis and synthesis, grouping, ranking, comparative, abstract-logical, statistical-economic, balance sheet, computational-constructive, monographic, forecasting and economic-mathematical modeling were applied. The Microsoft Excel program was used for budgeting. The statistical program SPSS 23.0 was used to process the collected data and build economic and mathematical models.

Scientific novelty of the research results. The scientific novelty of the dissertation research is confirmed by the following scientific results:

- Based on the generalization of domestic and foreign theoretical and practical research, the author's definition of the concept of "Strategic management accounting" is given, characterizing its impact on improving the competitiveness of the organization;

- The classification of the main tools of strategic management accounting is given and the necessity of using strategic management accounting in improving the competitiveness of organizations is justified by the example of the confectionery industry;

- A methodology for the organization of strategic cost accounting has been developed and recommended for use, which makes it possible to justify management decisions in organizations;

- a mathematical model has been compiled aimed at a comprehensive assessment of the competitiveness of organizations in the confectionery industry based on indicators of the organization's cost assessment in management accounting;

- A structural and logical model of the formation of the competitiveness of organizations in the confectionery industry with the help of interrelated and dependent tools of strategic management accounting has been developed.

The main provisions submitted for protection:

- the author's definition of the concept of "Strategic management accounting", specifying the specifics of strategic management accounting as a tool to increase the competitiveness of the organization;

- classification of strategic management accounting tools and determination of the importance of using strategic management accounting tools that contribute to improving the competitiveness of organizations in the confectionery industry;

- classification of strategic costs and methods of their organization in management accounting, which contributes to improving the effectiveness of management decisions in organizations of the confectionery industry;

- a mathematical model of strategic management accounting, developed on the basis of the organization's cost assessment indicators in the statistical package program SPSS 23.0, contributing to a comprehensive assessment of the competitiveness of the organization;

- a structural and logical model that characterizes the relationship and dependence of the means of the strategic management accounting system, identified as a result of the study, affecting the formation and improvement of the competitiveness of the organization.

Practical significance of the research results. The provisions and conclusions of the study, in particular the proposed methodology of strategic management cost accounting, contribute to improving the competitiveness of organizations and can be used in the implementation of the "Strategy 2050" priority 1 "Economic policy of the new deal - comprehensive economic pragmatism based on the principles of profitability, return on investment and competitiveness."

The model of a comprehensive assessment of the competitiveness of an organization presented in the work can be used in the implementation of the Strategic Development Plan of the Republic of Kazakhstan until 2025", namely the priority policy "Competition and competitive business", also this model will increase the effectiveness of the implementation of the State Program of industrial and Innovative Development of the Republic of Kazakhstan for 2020 - 2025, within the framework of the direction of the program "Further creation of systemic conditions for the sustainable development of competitive advantages in the manufacturing industry".

The developed tools of strategic management accounting systems contribute to the implementation of the State Program "Digital Kazakhstan" for 2018-2022", section 5.1 "Digitalization of economic sectors", since increasing the competitiveness of food industries depends not only on the consumer, but also on the new economic structure, and here digitalization involves the use of the entirety of strategic management accounting data, on the basis of which effective management decisions are made by optimizing costs.

The results of the conducted research can be used by professional accounting organizations in the development of methodological recommendations for strategic management accounting. Also in the process of training, certification and advanced training of specialists in management accounting and in the process of teaching the disciplines "Management Accounting 2", "Strategic Management Accounting", "Strategic analysis", "Strategic Accounting and Analysis".

The scientific and theoretical provisions of the dissertation research were used in the development of the educational and methodological complex of the discipline "Strategic Accounting and Analysis" at the Al-Farabi Kazakh National University.

The presented methodology for presenting strategic costs in the management accounting of organizations in the confectionery industry has been introduced into the practice of Bayan Sulu JSC.

Description of the doctoral student's contribution to the preparation of each publication. The results obtained in the dissertation were published in 8 papers, 4 of them – in collections of materials of international foreign scientific conferences, 1 - in a journal included in the Scopus database, 3 - in journals recommended by the Committee for Quality Assurance in Education and Science of the Ministry of Education and Science of the Republic of Kazakhstan.

The article "Competitiveness as an economic category" interprets the concept of "Competitiveness" as an economic category and describes its features. The doctoral student wrote this article under the guidance of a supervisor.

The article "The effectiveness of financial management in ensuring the competitiveness of food products" was also written under the guidance of a domestic scientific supervisor. It examines the features of financial management in ensuring the competitiveness of food products. In it, the doctoral student justified the importance of financial management in conditions of uncertainty.

The materials of the international conference "Anti-crisis management of the economy of Kazakhstan in the conditions of turbulence of the external environment" published an article on "Strategic analysis as a tool to ensure competitiveness in enterprise management (on the example of a pharmaceutical company)". The contribution of the doctoral student in this article is the strategic analysis of the pharmaceutical company of the Republic of Kazakhstan.

The article "Modern indicators of determining profitability and their application in patronymic practice" describes the indicator of economic value added, which is one of the components of the proposed mathematical model of strategic management accounting. The article was written by a doctoral student under the supervision of a scientific supervisor.

The article "Strategic management accounting and its objects within the management of the organization and its functional purpose" reveals the objects and functions of strategic management accounting. The work was carried out under the supervision of a scientific supervisor.

The article "The essence and significance of strategic management accounting" discusses the main differences between strategic and operational

management accounting. It also gives the author's definition of the concept of "Strategic management accounting".

The article "Economic value added as a factor of investment attractiveness and competitiveness of the company" presents issues related to the assessment of investment attractiveness and competitiveness of the company, in particular, on the example of a company in the soft drinks sector. This indicator is one of the components of the proposed mathematical model of strategic management accounting. The dependence of investment attractiveness and competitiveness on value added was established and confirmed, as well as the sequence of methods for analyzing value added was clarified and indicators reflecting the current state and position of the organization in the market were indicated. The article was written under the guidance of the patronymic and foreign consultants. The doctoral student wrote the theoretical part of the article and also calculated the indicators of economic added value and profitability on the example of a company in the soft drinks sector.

The article "Competitiveness and economic profit analysis of Kazakhstan poultry companies" examines the issues of assessing competitiveness on the basis of financial analysis indicators, in particular on the basis of economic value added on the example of a poultry company. The doctoral student in this article was responsible for collecting data and analyzing indicators using the example of a poultry company.