



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

№ 10



ISSN: 2992-8982

<https://yashil-iqtisodiyot-taraqqiyot.uz/>

2025



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2025-yil, 20-oktyabr

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Muassis: "Ma'rifat-print-media" MChJ

Hamkorlarimiz: Toshkent davlat iqtisodiyot universiteti, O'zR Tabiat resurslari vazirligi, O'zR Bosh prokuraturasi huzuridagi IJQK departamenti.

Jurnalning ilmiyligi:

“Yashil” iqtisodiyot va taraqqiyot” jurnali

O'zbekiston Respublikasi Oliy ta'lim, fan va innovatsiyalar vazirligi huzuridagi Oliy attestatsiya komissiyasi rayosatining 2023-yil 1-apreldagi 336/3-sonli qarori bilan ro'yxatdan o'tkazilgan.



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IMPROVING STRATEGIC MANAGEMENT ACCOUNTING OF INCOME AND EXPENSES

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Abstract. The article provides a detailed description of the financial and non-financial indicators of business entities, the strategic forecast balance sheet, the difference between management accounting and strategic management accounting, and strategic approaches. The article also analyzes a set of strategic performance indicators that allow assessing the effectiveness of strategic management of financial results in business entities through non-financial and financial indicators, and provides suggestions based on them.

Key words: strategic management accounting, financial results, management accounting, strategic approach, financial indicators, non-financial indicators.

Annotatsiya. Maqolada xo'jalik yurituvchi subyektlarning moliyaviy hamda nomoliyaviy ko'rsatkichlari, strategik prognoz balansi, boshqaruv hisobi va strategik boshqaruv hisobi o'rtasidagi farq hamda strategik yondashuvlar batafsil yoritib berilgan. Shuningdek, maqolada xo'jalik yurituvchi subyektlarda moliyaviy natijalarning strategik boshqaruvi samaradorligini nomoliyaviy va moliyaviy ko'rsatkichlar orqali baholash imkoniyatini yaratib beradigan strategik samaradorlik ko'rsatkichlar jamlanmasi tahlil qilingan va ular bo'yicha takliflar berilgan.

Kalit so'zlar: strategik boshqaruv hisobi, moliyaviy natijalar, boshqaruv hisobi, strategik yondashuv, moliyaviy ko'rsatkichlar, nomoliyaviy ko'rsatkichlar.

Аннотация. В статье подробно описаны финансовые и нефинансовые показатели хозяйствующих субъектов, различие между стратегическим прогнозным балансом, управленческим и стратегическим управленческим учетом, а также стратегические подходы. В статье также анализируются и даются рекомендации по набору стратегических показателей эффективности, позволяющих предприятиям оценивать эффективность стратегического управления финансовыми результатами через нефинансовые и финансовые показатели.

Ключевые слова: стратегический управленческий учет, финансовые результаты, управленческий учет, стратегический подход, финансовые показатели, нефинансовые показатели.

INTRODUCTION

Today, the accelerating processes of globalization require economic entities to clearly define their long-term strategic development priorities and performance indicators. In developed countries, this phenomenon is considered "a key factor in the success of enterprises, as it enables the acquisition of fast and reliable information of strategic importance and supports effective managerial decision-making" [1].

In the context of increasing competition, numerous studies have been devoted to improving and optimizing strategic management accounting methods, which are regarded as one of the most important tools for enhancing the competitiveness and sustainable growth of business entities worldwide. Despite this, existing research still



does not fully reveal the practical aspects of applying strategic management accounting in assessing financial performance within enterprises.

The insufficient development of theoretical and methodological foundations for strategic management accounting of financial results, coupled with the growing interest of international companies in adopting this form of accounting amid the rising importance of strategic management, highlights the need for deeper and more comprehensive analysis in this area.

Currently, “ensuring stable and high growth rates of gross domestic product by deepening structural and institutional reforms based on medium-term development programs, introducing modern standards and methods of corporate governance, and strengthening the role of shareholders in the strategic management of enterprises” is defined as one of the key economic policy priorities of the Republic of Uzbekistan [2].

LITERATURE REVIEW

The theoretical and practical foundations of the effective organization and functioning of strategic management accounting in business entities have been comprehensively analyzed in the scientific works of foreign scholars such as A. Upchurch, E. Atkinson, R. Banker, P. Buer, K. Drury, K. Ward, and Ch. Horngren. Their research emphasizes the growing role of strategic management accounting as a tool for enhancing the efficiency, transparency, and adaptability of enterprises in the context of global competition.

Scientific investigations by economists from the CIS countries — V. B. Ishavkevich, V. E. Kerimov, I. G. Kondratova, and V. F. Paliy — have also contributed significantly to the development of theoretical and methodological approaches to strategic management accounting. These studies explore issues related to information support systems, strategic decision-making mechanisms, and performance measurement models in enterprises.

As noted by the Russian economist V. E. Kerimov, “the field of strategic management accounting remains relatively new in the national academic and professional literature, requiring more in-depth methodological and practical exploration” [3]. This observation highlights the necessity for broader research aimed at adapting global practices to local economic conditions.

Economist N. M. Blazhenkova also emphasized that the organization and maintenance of strategic management accounting in enterprises have recently become among the most relevant topics in accounting science. She pointed out that, in practical applications, this area still requires a more comprehensive understanding and integration into the overall management system [4].

According to the Uzbek scientist A. Kh. Pardaev, “in countries with developed market economies, strategic management accounting is considered an essential component of management accounting that provides information support for strategic decision-making. Within this framework, a comprehensive analysis of all aspects of an enterprise’s activities is carried out to ensure long-term sustainability and competitiveness” [5].

RESEARCH METHODOLOGY

In the research process, various analytical and statistical methods were applied to ensure the accuracy and reliability of results. The study employed the grouping method — classifying data based on specific factual indicators; the structural analysis method — examining socio-economic conditions through their composition and interrelationships; and the analysis and synthesis method — identifying essential causal relationships between key factors.

Additionally, comparative analysis was used to evaluate statistical data across different periods and entities. The research also incorporated index-based and normative methods, which allowed for the quantitative assessment of dynamic changes and the identification of regularities in the development of strategic management accounting indicators.

ANALYSIS AND RESULTS

In the activities of economic entities, a number of financial indicators can be identified as the main criteria for assessing efficiency and stability.

Assessment of the property status of economic entities.

This indicator reflects the ratio between non-current and current assets, as well as the level and volume of quick and less liquid funds. It serves as a key measure for determining the structural balance and financial flexibility of enterprises.

Assessment of financial stability.

This measure includes the volume of liquid assets and the coefficients of current and absolute liquidity, which demonstrate the enterprise’s capacity to meet its short-term and long-term obligations in a timely manner.



Business performance assessment.

This indicator characterizes the effectiveness of an enterprise's operational activities, including profitability, resource utilization, and productivity.

Market performance assessment.

The evaluation is carried out through such indicators as the dividend payout ratio, return on assets (ROA), return on equity (ROE), and other related coefficients that reflect market competitiveness and investor appeal.

The non-financial indicators of economic entities complement financial indicators and help to form a comprehensive assessment of enterprise performance. They consist of the following:

Market activity indicators.

These indicators include the product's price and quality, the degree of consumer satisfaction, and the competitiveness of the product in the target market.

Internal operational activity indicators.

They reflect the efficiency of internal processes such as the quality of spare parts supply and the level of cooperation between manufacturers and consumers.

Indicators of intellectual potential.

This group characterizes the professional qualifications and competencies of managers and specialists, their skills, and their knowledge of foreign languages, which collectively contribute to the innovative capacity and strategic development of the enterprise.

Table 1. Generalized form of the strategic forecast balance of an economic entity until 20XX [6]

№	Content of the article	2024 (fact)	2025	2026	2027	20XX
Financial performance forecast (in currency)						
1	Non-current assets					
2	Non-financial working capital					
3	Financial investments and funds					
	Total balance					
4	Capital and reserves					
5	Liabilities					
	Total balance					
	SCI for the forecast period					
Non-financial performance forecast (range scoring system)						
1	Market activity level (index) of a business entity					
2	Internal activity level (index)					
3	Level of innovation and investment activity (index)					
4	Index of intellectual potential of managers and specialists					
	and so on					
	Total					
	SPI (Strategic Potential Index) for the forecast period					

The strategic forecast balance presented in the table above increases the necessary integrity of the database of strategic management accounting and its effectiveness in making strategic management decisions. Foreign economists Mark DeFond and Jinshuai Hu [7] proposed improving management mechanisms by analyzing the relationship between income from the production process, its cost, and cash flows from sales (Table 2).



Table 2. The main differences between strategic management accounting and traditional management accounting [8]

Comparable aspects	Management accounting	Strategic management accounting
By duty	Ensuring maximum profit through minimum costs.	Ensuring the long-term efficiency of the entity's activities, increasing profits, and enhancing the investment attractiveness of the business entity.
Taking into account, analyzing, and controlling the impact of macro-environmental factors	Not analyzed or monitored, or performed routinely.	Macro-environmental factors — changes in market conditions, competition, and competitors' costs — are the focus of significant attention, with continuous analysis of their impact on the entity's strategy.
Analysis and control of non-financial indicators	Not applicable.	A system of non-financial indicators is developed and taken into account; changes are regularly assessed and monitored.
Cost accounting and analysis	Production volume is considered a key factor in cost accounting and management.	Production volume is not considered the only or most important factor in cost accounting and analysis.
Planning	The performance indicators of an economic entity are planned for short and current periods.	The activities of a business entity are planned for long-term and strategic periods.
Scale of planning and budgeting	At the micro level.	At the macro level.

The table shows that the objectives, planning processes, and analytical approaches of strategic management accounting differ fundamentally from those of traditional management accounting. Depending on the scope of the tasks performed and the nature of managerial decisions made, strategic management accounting demonstrates a broader and more forward-looking orientation compared to conventional management accounting (Figure 1).

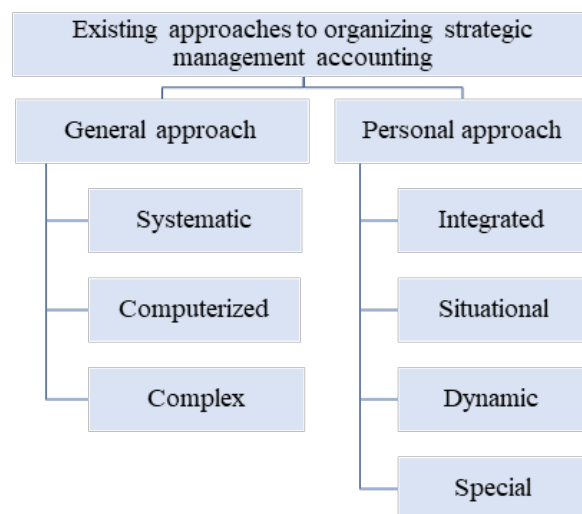


Figure 1. Existing approaches to organizing strategic management accounting¹

When analyzing existing approaches to organizing strategic management accounting, it is worth noting that a number of economists have provided different interpretations of this concept. Nevertheless, when organizing strategic management accounting, it is first important to develop the internal procedures of the business entity.

It should also be noted that today, in our republic, a number of scientific works have been carried out on improving management accounting. In particular, B. A. Khasanov [9] and A. A. Abduganiev [10] defended their doctoral dissertations on the development of management accounting, and several monographs have been published [11]. However, there are still relatively few large-scale scientific studies on strategic management accounting. This situation highlights the need to develop specific recommendations for the further improvement of strategic management accounting.

¹ Compiled by the author.



CONCLUSION AND RECOMMENDATIONS

During the course of this research, several conclusions and recommendations have been developed based on theoretical analysis and practical observations. The results of the study demonstrate the importance of establishing an integrated system of strategic management accounting that supports long-term decision-making and enhances the overall financial sustainability of business entities. The main objective of strategic management accounting is to identify and analyze the most effective pathways leading to the achievement of strategic goals, ensure the rational allocation of resources, and optimize decision-making processes. Strategic management accounting serves as a tool that connects operational performance with strategic priorities, providing management with relevant and forward-looking information for sustainable development. Regardless of the form of ownership, every business entity should establish the necessary conditions for the effective organization, implementation, and continuous improvement of strategic management accounting. This includes the introduction of modern digital technologies, professional training of accounting personnel, and the development of internal regulations that ensure transparency, accountability, and reliability of information flows. Strategic planning of financial flows must focus on the formulation of long-term financial strategies, forecasting potential risks, and determining sources of sustainable financing. The implementation of such planning allows enterprises to strengthen their financial stability, increase investment attractiveness, and maintain competitiveness in dynamic market conditions. It is recommended that enterprises integrate non-financial performance indicators — such as innovation capacity, intellectual potential, customer satisfaction, and environmental responsibility — into their strategic management accounting system. This approach ensures a more comprehensive evaluation of performance and aligns enterprise strategies with sustainable development objectives. Governmental and academic institutions should also promote research and methodological support for strategic management accounting by developing educational programs, national standards, and analytical tools that meet international best practices.

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IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

Ingliz tili muharriri: Feruz Hakimov

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2025. № 10

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"Yashil" iqtisodiyot va taraqqiyot" jurnali 03.11.2022-yildan O'zbekiston Respublikasi Prezidenti Adminstratsiyasi huzuridagi Axborot va ommaviy kommunikatsiyalar agentligi tomonidan №566955 reyestr raqami tartibi bo'yicha ro'yxatdan o'tkazilgan.

Litsenziya raqami: №046523. PNFL: 30407832680027

Manzilimiz: Toshkent shahar, Mirzo Ulug'bek tumani
Kumushkon ko'chasi, 26-uy.



Jurnal sayti: <https://yashil-iqtisodiyot-taraqqiyot.uz>
