

Strategic Accounting as a Competitiveness Factor of Globalized Marketing Companies

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ABSTRACT—*This work aims to contribute to the study of information systems that are appropriate to the new business paradigms in force. In an uncertain economic outlook and consequently of great instability, organizations need to get used to the analysis of its management using tools that are often not available in a systematic and structured. In this model information system that integrates the analysis of internal and external environment to the organization, called this work “Strategic Accounting”. We consider that information stimulates the creation of wealth and the consequence is that a competitive factor of great importance becomes effective use of information.*

Key words - Information Systems, Strategic Accounting, Competitiveness.

1. INTRODUCTION

Companies placed in the context of so-called new economy, realize that the evaluation of its projects surpasses many concepts used in the evaluation of traditional businesses.

But not only the so-called virtual companies must develop new types of analysis and management monitoring. We consider that all organizations concerned with continuity should develop and maintain information systems of supporting management to process the data, transforming them into information, integrated with the external environment. According to Kaplan [1], "we are about to do the first revolution in accounting in recent decades." The accounting concern on its supplying information mission to achieve business effectiveness was highlighted after this statement.

Although it has advanced considerably in recent years, either as a method, technique or science, accounting should still occupy a bigger space in business management. What we found is that on all occasions in which on discuss the importance of accounting, this is classified as essential for business management that seeks to maximize profit and the resulting return on investment.

An improved performance of the organization dispenses can do without an information system that optimizes the controls and promotes the timely and reliably decision-making, and there is no other tool to support management that fulfills this role with such quality as accounting. It is noteworthy that when we refer to "accounting" we are thinking not only on that traditional corporate accounting, but in all forms of structuring data and information based on a systemic vision of the company, howsoever is the name given to Managerial, Strategic or Management-Accounting. Note that when we refer to "Accounting" we are thinking not only that traditional corporate accounting, but in every form of structuring data and information part of a systemic vision of the company, is the name given to managerial accounting, strategic or management.

2. LITERATURE REVIEW

The discussion expands when we analyze the accountant role under the company management, seeking to aggregate value to this. A strategic accounting system will help in the organization of the following aspects, among others:

- In the pursuit of operational efficiency, resulting from administrative procedures assessed and controlled in real time;
- In the value creation strategy;
- In the design and implementation of strategic information systems;
- When generating and distributing information that add value to the organization, enabling the results and performance analysis.

To ensure that accounting may achieve the mentioned objectives it is necessary that the accountants assume their role in business management of a genuine internal consultant (in a controller view), and be always updated with the best information technology, since the information must have the velocity of the decision organizations needs.

The accounting professionals must be able to respond to the impacts of changes. With this statement and these themes, we see the importance of management accounting and strategic role, as the inquiries are no longer individual but collective, the proper use of accounting as a complete management companies' tool. Thus, strategic accounts should be concerned about the future of the market in different levels: economic, financial and social, and how all these variables will affect the results of the companies.

We need to check in which context the accounting is embedded in the business management model so that it exercises this function. The data and information generated by an accounting system that aims to control only the result of business and assets have no substance as strategic information media and in this case, accounting misses the opportunity to position itself as integrated element in business management.

The systems that interact with the environment are considered open systems. The company is an open system due to the constant interaction in its inputs and outputs. Churchman [2] defines system as "a set of coordinated parts to perform a set of goals."

System is, according to Gil [3] "an entity composed of two or more components or subsystems which interact to achieve a common goal." We can conceptualize system as an organized group composed of two or more independent parts, components or subsystems and delineated by identifiable frontiers in relation to the macro system involved.

The company can be visualized as an open and dynamic system, in constant evolution and permanent adaptation, aiming to a dynamic equilibrium, using as reference the goals that intend to reach. Environment, is "the set of elements that do not belong to the system, but any change in the system may change or modify its entirety and any change in its components may change or modify the system" according to Oliveira [4].

3. METHODOLOGY

The company as an open system must seek the best synergy possible of their organizational divisions. When the accounting is positioned and treated as a strategic informational milieu by the organization, the Strategic Accounting emerges taking not only the performance evaluation of the internal areas into account but also reporting the aspects of the future and the macro environment in which the organization operates.

The accounting systemic approach is nothing but the conclusion that Accounting Science can not limit its performance on the internal aspects of the organization. The Heritage, the object of accounting, is influenced by the external environment and this external environment must be certainly visualized and studied by accounting.

The main purpose of information is to influence decisions. It should give the necessary support so that the resources (human, material and technological) available to an organization at some point can be used efficiently generating the highest return possible. Information is a special treatment that is given to a datum or a data set available to the executive. Datum, according to Oliveira [4], is "any element identified in its natural shape that does not lead itself to an understanding of a particular fact or situation."

Once the datum is processed, it provides the executive placement in any problem or situation. Oliveira [4] defines information as "the worked datum that allows the executive making decisions."

Information must be capable of reducing uncertainties, as well as should contain basic characteristics such as utility and opportunity. Certain information that is useful but is processed and distributed after the occurrence of this event depending on this, did not fulfill its main purpose that is provide decision-making. For Oliveira [4] information is any knowledge or message that can be used to improve or make a decision or action possible. The author considers that the role of planning, organizing, directing and controlling operations has its performance facilitated by the use of information. And states that the "decision-making refers to the conversion of information into action. Therefore, the decision is an action that is taken based on the analysis of information."

According to Drucker [5] a new information revolution is underway. It started in companies, with business information, but surely will involve all institutions of society and will radically change the meaning of information for both organizations and individuals.

Drucker considers that the information revolution will not take place in technology, machinery or speed, but in concepts, because in the future the accountants will make the best use of information to service accounting users. According to the author, information technology until today, has centered on data – collection, storage, transmission, presentation and has focused on the “T” of Information Technology. The new information revolutions focus on the "I" of Information, which is leading to substantial changes in the organizations management.

The decision support is a key feature for any information system which aims to be useful to business management. In this case, we should consider that the Accounting Information System is the largest component of the General Information System and should have special treatment in the definition of information system, since it absorbs all the activities that generate value.

The approach above reveals a new phase on the scenario of the organizations and which information systems must consider. The large number of data segregation brings one concern that is 'what kind of information will access the system in use'.

Every model of information system must be formatted to meet the needs of the company in both the immediate and longer term, to speed up the process of decision making and aiming to fulfill the purposes of planning and control of organizations.

Strategic planning, that is essential for the direction of any business, must be a constant concern for companies who want to stay competitive, representing an essential tool in business management. By defining their strategies, organizations assess the probable future scenarios and consider threats and opportunities that environment is providing.

In an organization with strategic vision, the opportunities will be better and more rapidly identified, and the organization will have greater chance of neutralizing the environment threats. The importance of strategic planning is that it establishes goals, objectives and strategic direction, determining what each group will do inside the organization, and what resources are necessary for the achievement of targets. It is the starting point of the management system, according to Anthoni [6]. By planning we try to systematically evaluate the organizations performance to long term view, seeking to improve the company's future in present actions.

In defining the strategy to evaluate such factors as the company's mission and the environment in which it is embedded. In environmental analysis includes the identification of success factors and environmental variables both internal and external.

Mintzberg [7] states that "a basic premise for thinking about strategy concerns the impossibility of separating organization and environment. The organization uses strategy to deal with changes in the environments."

It is worth mentioning the same author statement on strategic planning. The author states that “the widely accepted hypothesis of strategic planning is simple: using a time limit of several years, the senior management reassesses its current strategy, facing opportunities and threats existing in the environment, and analyzing the company's resources to identify their strengths and weaknesses."

Accounting and business management are included, either implicitly or explicitly in previous approaches, since when we refer to information, information systems and strategic planning, it is clear that if these variables are strategic for an effective business management, the deployment and systematization of them are dependent on an adequate accounting system that supports the organization in control and decision aspects.

The corporation’s success is related to the ability of exploiting environment opportunities and minimizes the threats.

In addition to the traditional analyzes (cost, profit, assets, budget, etc.) accounting should "organize quantitative and qualitative data and assist the company management to obtain a long term view in their business."

From this analysis emerges a new qualification for the information, which is the strategic information,

The information "guides decision-making in the long term is strategic. Strategic information may contain the profitability of products, services and clients, behavior and performance of competitors; customer preferences and tendencies, opportunities and threats of market and technological innovations." second Kaplan [8].

4. RESULTS AND DISCUSSION

The Strategic Accounting uses the resources of Traditional Accounting to produce and distribute information on organization, aiming to support the premises definition that will be considered in strategic planning setting (Bio, [9]; Campiglia [10] and Drucker, [11]).

It is directed to the internal and external environments of the organization, focusing on long-term results. In the new economy, the assets evaluation is linked not only to physical, tangible factors but also intangible factors demanding new standards of control and measurement from the accounting (Ferreira et al (12); Figueiredo et al [13]).

New approaches to accounting cannot be more focused only on the historical control of the past, but rather as far as possible, must be predictive and enable the organization integrating with the environment in which it operates.

The strategy role of accounting consists on submit the company's activities to a constant plan hoping that the objectives being achieved in short and long term with the primary purpose of ensuring the survival of the company. We must do an analysis of the current situation of the company before, so that we can set goals. This is very important for us to establish the actions that will be taken, and that will enable the success of the objectives to be achieved. The success that we can get from our planning must be consistent with what we think as best for the company.

Strategic planning, on Anthony's understanding [6], is a process of deciding on the organization's objectives changes, what resources the company should use to achieve these objectives and which policies should govern the acquisition and the use these resources. The word "strategic" is used in order to combine the use of resources. Thus, strategic planning is the process that relates to the formulation of long-range plans, strategic, types of policies that change the character or the orientation of the organization.

Planning is a process oriented towards the future, decisions are based on estimates, explicit or implicit, not being a single process, but the sum of secondary processes that want to position itself in the near future as object. Strategic accounting is inserted in a global planning process of the company and it is a key factor for global system evaluation and performance of organizations, and the consolidation of a strategic plan.

5. CONCLUSIONS

In an economic climate of uncertainty and constant evolution as we are experiencing, organizations must be concerned with the monitoring and evaluation of their business by making use of management tools that are compatible with the new era (Johnson [14]; Franco [15] and Goldenberg [16]).

Corporate or traditional accounting is a measuring system of patrimonial and output variables which follows de legal criteria and therefore, is not considered an effective way of assessment. Its purpose is basically to attend the external user. Thus it can be seen the necessity of standardization in accounting criteria.

The Managerial Accounting for its characteristics serves to support the internal user, i.e. the several organizational administrators and senior management. This accounting approach is not limited to the use of standardized criteria of the evaluation of patrimonial and output elements, reason why it is considered a model of effective monitoring and evaluation. That is, each company may define, according to their information needs, the structure of management accounting that best fits to it.

Despite these informational qualities intrinsic to this accounting model, we consider that its scope is limited to the internal environment of organizations.

Due to the competitive markets and the emergence of new ways to business, the organizations need an information model that allows the analysis and monitoring of changes in the environment external to the company, encouraging the study and implementation of successful strategies. And that complements the management information system that already exists. This new approach of information system must enable the evaluation of scenarios, as well as the opportune monitoring of the results of executed actions. When we refer to control and evaluation, as well as communication processes related to any business, we are establishing a connection with the accounting concept.

Then the need for companies having a management accounting system implemented as a competitive factor in the globalized market, i.e. not only attend the IRS or the internal user, but, considering external factors as objects of their evaluation.

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