

The Contribution of Accounting Information to Strategic Decision-Making Processes¹

Muhasebe Bilgilerinin Stratejik Karar Alma Süreçlerine Katkısı

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ÖZET

Muhasebe, işletmelerin finansal faaliyetlerini kaydetme, sınıflandırma, analiz etme ve raporlama sürecini ifade eder. Bu süreç, işletmelerin finansal durumunu, performansını, iç ve dış paydaşlarına güvenilir bilgi vermeyi ve gelecekteki stratejik kararlarını şekillendirme de yardımcı olur. İşletme yöneticileri faaliyetlerini başarılı bir şekilde devam ettirmek için muhasebe bilgilerine ihtiyaç duyarlar. Bu bilgilerin stratejik karar alma süreçlerine önemli katkısı vardır. Finansal verilerin doğru ve güvenilir bir şekilde kaydedilmesi, işletmelerin mevcut durumlarını anlamalarına, bütçeleme yapmalarına ve yatırım kararları almalarına yardımcı olur. Bu da işletmelerin rekabet avantajı elde etmelerine ve uzun vadeli başarılarını sürdürmelerine olanak tanır. İşletmeler, yeni projeleri finanse etme veya mevcut varlıkları geliştirme kararları alırken maliyet-fayda analizi yaparlar. Bu analizler, projelerin potansiyel getirilerini ve risklerini değerlendirmek için muhasebe bilgilerini kullanır. Bu şekilde, işletmeler en karlı yatırım fırsatlarını belirleyebilirler. Bu çalışmada muhasebe bilgilerinin stratejik karar alma süreçlerine katkısı incelenmiştir.

Keywords:

*Accounting,
Strategic Decision
Making,
Financial Analysis,
Budgeting,
Investment Decisions*

ABSTRACT

Accounting refers to recording, classifying, analyzing, and reporting the financial activities of enterprises. This process helps shape businesses' financial position and performance, provides reliable information to internal and external stakeholders, and shapes future strategic decisions. Business managers need accounting information to continue their activities successfully. This information makes an essential contribution to strategic decision-making processes. Accurate and reliable recording of financial data helps businesses understand their current situation and make budgeting and investment decisions. This allows businesses to gain a competitive advantage and sustain their long-term success. Businesses conduct cost-benefit analysis when deciding to finance new projects or improve existing assets. These analyses use accounting information to assess projects' potential returns and risks. In this way, businesses can identify the most profitable investment opportunities. This study examines the contribution of accounting information to strategic decision-making processes.

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1. INTRODUCTION

The accounting information system plays a crucial role in an enterprise's control and planning system, such as recording, classifying, summarizing, and reporting pertinent information related to either full or partial financial activities. An accounting information system functions as a mediator, assisting managers in enterprises to obtain accurate information at the appropriate time and location, enabling them to make strategic decisions and successfully execute them.

The accounting information system is a tool for managers seeking to gain a competitive advantage amid rapid technological development and challenging demands from customers and business owners (Ganyam & Ivungu, 2019).

The primary purpose of accounting information is to provide managers with information that can be used in the decision-making process. In this context, accounting constitutes both an indicator that reflects financial results for businesses and an information system necessary for all stages of the decision-making process. Financial accounting refers to the information that accounting provides to the internal departments of an enterprise. Management accounting refers to the information the business provides to its management and other stakeholders (Ergin & Elmacı, 1999). While these two types of information serve different purposes, they share specific characteristics that center around the elements of financial accounting, which are crucial for understanding the business's financial position. Financial accounting refers to information that describes the business's activities, liabilities, and financial assets. Managerial accounting, on the other hand, involves the interpretation and analysis of accounting information specifically for managing business activities (Williams et al., 2010).

The information generated through accounting can be used in different decision processes in enterprises, such as mixed product decisions, selection of production inputs, valuation of projects to prevent environmental pollution, evaluation of mismanagement policies, comparison of activities and environmental costs, and pricing of products (Loucks et al., 1998). Accounting information systems are comprised of three distinct systems (Hall, 2008):

- Motion Processing System: Provides information to users outside the enterprise.
- Financial Reporting System: Provides information as required by legal obligations.
- Management Reporting System: Provides information to users within the business.

Strategic decision-making has long been seen as a central management activity in all for-profit or not-for-profit businesses, small or large, private or public. In all these organizations, managers must make important decisions, such as entering new markets, developing new products, and acquiring or divesting businesses. In difficult and complex times, the ability of managers to make such decisions to seize opportunities and overcome threats significantly contributes to organizational success (Elbanna & Child, 2007).

Accounting information systems and strategic decision-making help businesses make the right decisions by providing opportunities such as long-term planning, competitive advantage, and time and cost savings.

2. THE STRATEGIC ROLE OF ACCOUNTING

Accounting information contributes to improving business processes. Businesses can increase their capacity to make data-driven decisions by automating accounting processes and using analysis techniques. This allows businesses to make faster and more effective strategic decisions.

Accounting monitors the company's financial movements and presents this information in financial statements. Financial reports such as income statements and balance sheets clearly show the business's revenues, expenses, debts, and assets. Businesses use accounting data to determine their strategic goals and plan the necessary resources to achieve them. It forms the basis of strategic decision-making processes such as budgeting, revenue forecasting, cost analysis, and investment planning (Ceran & Bezirci, 2011).

Accounting also guides investment decisions. Businesses conduct cost-benefit analysis when deciding to finance new projects or improve existing assets. These analyses use accounting information to assess projects' potential returns and risks. Accounting allows businesses to sustain their long-term success and gain a competitive advantage. Therefore, accounting as a strategic tool for businesses is of enormous importance.

The relationship between accounting and investment decisions forms the basis of businesses' capital allocation and investment strategies. Investment decisions involve businesses evaluating how to use best their existing resources and their potential for future growth and profitability. When evaluating investment projects, businesses

analyze potential returns and risks. They use financial data to estimate the costs and revenues of investment projects. Businesses evaluate financing options for investment projects, such as foreign resources or equity. These decisions shape the financial structure and capital structure of the business. Accounting also helps to monitor and evaluate the performance of investment projects. Accounting data tracks and records project progress and actual results. This allows businesses to compare projects against budgets and evaluate performance continuously (Demir, 2010).

The long-term strategies of the business also influence investment decisions. Businesses select investment projects based on their strategic objectives. Financial analysis of investment projects, financing planning, performance monitoring, and compliance with strategic objectives show that accounting plays a vital role at every stage of investment decisions. Therefore, accounting is essential to enterprises' sustainable growth and success.

Accounting and risk assessment are two crucial components that work together to maintain, manage, and grow the financial stability of businesses. Accounting data serves to identify, measure, and monitor risks, while risk assessment facilitates the implementation of effective measures to mitigate these risks. Therefore, they are considered integral to enterprises' financial management and decision-making processes (Sevim, et al., 2006).

Businesses face a range of internal and external risks on an ongoing basis. Businesses identify, measure, and monitor their financial risks using accounting data. This involves businesses carefully analyzing financial elements such as liabilities, revenues, expenses, and assets. Accounting monitors the financial impact of these risks.

3. ACCOUNTING AND STRATEGIC PLANNING

In strategic planning, accounting is used to prepare and monitor budgets supporting business objectives. Accounting allocates and monitors financial resources needed to achieve strategic objectives. Businesses need to fully integrate accounting and finance departments into strategic decision-making processes to succeed in a competitive market (Gökdeniz, 2005).

The relationship between accounting and strategic planning involves determining businesses' long-term goals, creating strategies to achieve these goals, and monitoring the implementation of these strategies. The ability of businesses to record, analyze, and report their financial data forms the basis of strategic decisions (Parlakkaya & Tekin, 2002).

Thanks to accounting data, businesses can identify their financial risks and develop strategies to minimize them. Accounting also helps businesses integrate their strategic plans into their budgeting processes. While strategic plans determine the future goals of businesses, budgets express these goals in financial terms (Akaytay, 2004).

Businesses use accounting data to determine and optimize the costs of products or services. This influences pricing strategies and profit margins. In addition, cost management is essential to gain a competitive price advantage. When businesses determine their competitive strategies, such as marketing, product development, cost reduction, or pricing, accounting data analyzes the financial aspect of these strategies. Businesses can gain a competitive advantage by assessing their competitors' financial performance and structure. Accounting monitors competitors' financial indicators, such as revenues, expenses, profitability, and debt, and uses this data to develop competitive strategies.

Accounting data on tax planning and compliance helps businesses maintain financial stability. At the same time, it also provides opportunities to take advantage of tax benefits. Therefore, accounting is an integral part of strategic planning and supports the success of businesses.

Accounting and strategic planning also play a critical role in sustainability. Sustainability requires businesses to focus on their environmental and social responsibilities, which can shape their strategic decisions. Moreover, accounting helps businesses monitor and evaluate their corporate social responsibility projects. Accounting assesses the impact of these projects on financial performance, aiming to increase the social impact of businesses. This helps businesses fulfill their social responsibilities while at the same time maintaining their financial sustainability.

3.1. Formulation of Budgets

The role of accounting in budgeting processes is critical for businesses to create future financial plans, use resources effectively, and achieve strategic goals. Budgeting allows businesses to plan the expected revenues, expenses, and investments for a given period. The role of accounting in budgeting processes starts with analyzing

past financial data (Koçoğlu, 2010). Businesses use accounting information from past periods to determine how revenues, expenses, and profit margins have changed. This data forms the basis for future budgets. Analyzing past performance helps businesses base their forecasts on a solid foundation.

Businesses analyze differences between actual results and budgets, using accounting information to identify any deviations and implement necessary corrective measures. Accounting data is used to analyze past performance, forecast revenues and expenses, formulate budgets, and monitor results. This shows that accounting is central to enterprises' financial planning and strategic decision-making processes (Ehtiyar & Tekin, 2010). Budgets help businesses manage resources effectively and set financial targets (Kaygusuzoğlu & Uluyol, 2011).

The business carefully plans staff salaries, operational expenses, marketing expenses, supply chain, and other expenses. This enables the business to control its expenses and achieve its budget targets.

Creating a budget is a fundamental part of a business's financial planning and enables the company to forecast future revenue, expenses, and investment needs, manage its resources effectively, and realize its strategic goals. It requires careful analysis of the business's product and service sales, customer demand, and market conditions. These forecasts help the business set its revenue targets.

3.2. Compatibility of Accounting Information with Strategic Planning

Accounting data synchronization with strategic planning refers to harmonizing an enterprise's financial information and strategic objectives. This synchronization helps the business achieve its strategic goals while maintaining financial stability. During the strategic planning process, businesses determine their goals for the next period and the steps needed to achieve them. These goals can be in various areas: growth, profitability increase, market share expansion, or operational efficiency (Bekçi & Ömürbek, 2007). The continuity of businesses' core capabilities depends on adapting to changing conditions, making the right decisions, and institutionalization. The quality of financial and non-financial information in enterprises and meeting the information needs of investors, creditors, and other information users also play a crucial role in adapting to changing conditions, making the right decisions, and institutionalizing (Elmacı & Tutkavul, 2017).

The entity determines whether actual results are in line with budget targets. The entity can take strategic measures by examining its proximity to the budget's targets. Monitoring the budget also helps the entity assess its financial risks. The business can develop risk mitigation strategies by identifying changes in financial results and possible risks (Yazıcı, 2010).

Synchronizing accounting data with strategic planning involves aligning the business's strategic objectives with financial reality. This entails obtaining, budgeting, and managing the financial resources required to implement the business's strategic plans. For example, when a business aims to grow, it must plan the investments and financing required.

Budget adherence is a necessary process that entails regularly assessing a business's financial performance and updating the budget as needed. Monitoring the budget helps the business evaluate its key financial indicators by comparing actual financial results with budget forecasts.

4. ACCOUNTING AND STRATEGIC DECISIONS

According to Daft (2007), strategy is the plan that lays the foundation for building the business's structure and its relationship with the environment in the face of fierce competition and the surrounding environment.

Top managers make strategic decisions primarily because they care about the future of the business and strive to establish its direction. They are future-oriented and related to the organization's long-term goals (Bosemann & Phatak, 1989).

The strategic management process's strategy analysis and selection part entails selecting the most appropriate one for the business's objectives among the main alternative strategies. As with all decision-making events, when evaluating alternative strategies, it is necessary to analyze each alternative's short-term and long-term benefits and costs (Wheelen & Hunger, 1989).

Managers use accounting knowledge to develop, communicate, and implement strategies. Managers also use management accounting knowledge to coordinate product design, production, and marketing decisions and evaluate performance (Horngren et al., 2012).

Accounting has advanced to a point where it can supply the quantitative data required by business managers, thanks to its rapid internal development and swift adaptation to advancements in fields such as business science,

economics, statistics, and information technologies. Accounting has become indispensable in contemporary business management (Coombs et al., 2005).

The relationship between strategic decisions and accounting is vital for successfully managing businesses and achieving sustainable growth targets. Strategic decisions mean businesses identify their long-term goals and plan how to achieve them. This process involves businesses shaping their growth strategies, marketing approaches, product development plans, and operational processes (Kaderli & Koroğlu, 2014). In strategic planning, budgets determine how businesses allocate resources and expenditures. Budgets demonstrate the proximity of businesses to strategic goals and facilitate necessary adjustments.

The link between strategic decisions and accounting is critical to supporting the long-term success of businesses. Accounting contributes to the financial evaluation of strategic decisions, guides budgeting processes, and provides a sound basis for risk management. Accounting information, therefore, is a central component of businesses' strategic decision-making processes.

The stages of the decision-making process are as follows (Mintzberg & Westley, 2001):

1-Description

2-Diagnosis

3-Designing

4-Decision making

The decision-making process varies depending on the complexity of the problem. At the same time, decision-making is a continuous process (Rowe, 1989). Furthermore, changes in the organizational structure can alter the decision-making process. The business's organizational structure also affects the decision-making process, making strategic decisions, and determining the strategic situation (Fahey, 1981).

Accounting plays a critical role in determining businesses' long-term goals through strategic planning, allocating resources effectively, and achieving these goals. Strategic planning is a process that shapes a business's future success, and accounting is a central component of this process. Strategic planning involves identifying the long-term goals and objectives of businesses. These goals can focus on different areas such as growth, profitability, increasing market share, or entering new markets (Akın & Onat, 2015). Accounting also affects the internationalization strategies of businesses (Güney & Özyiğit, 2015).

5. ANALYSIS OF FINANCIAL DATA

Accounting encompasses the processes of recording financial transactions and preparing performance reports to show the financial position of a business, which helps business management make decisions (Shim & Siegel, 1999).

Financial data analysis is fundamental for evaluating a business's financial performance and making strategic decisions. This analysis examines businesses' income, expenses, assets, and liabilities. The analysis of financial data helps businesses evaluate their past performance, make plans, and achieve sustainable growth targets. (Güney, 2012).

Analyzing financial data helps businesses identify their strengths and weaknesses. This analysis guides businesses to anticipate risks and achieve financial goals while supporting their decisions (Duman et al., 2005). It also helps businesses optimize their capital structure and identify investment opportunities.

The enterprise's income and expenses, assets and liabilities, and profitability are all examined in financial analysis. Financial analysis evaluates the business's net income and income-expense balance. The business can make strategic decisions based on the results of this analysis to increase profit margins and use its resources efficiently. The business can make decisions like pricing strategies, cost reduction measures, and revenue enhancement efforts to increase its profitability.

Analyzing financial data helps businesses achieve sustainable growth and a competitive advantage. It allows them to manage financial risks and make decisions to achieve strategic goals. Factors such as interest rate fluctuations, exchange rate changes, and economic recessions can affect the financial position of businesses. Financial analysis helps identify such risks and the appropriate measures.

In strategic planning, analyzing financial data helps businesses determine budget allocation, capital investment decisions, and growth strategies. Finally, financial analysis strengthens businesses' communication with investors,

lenders, and stakeholders. Businesses regularly present financial data to demonstrate their financial position and enhance their credibility. This can improve the business's ability to secure financing from external sources and assess opportunities for collaboration. Businesses can gain a competitive advantage by applying this analysis accurately and effectively (Bölükoğlu & Birgili, 1992).

5.1. Sustainability Analysis

Businesses use sustainability analysis to assess their environmental, social, and economic impacts and make strategic decisions to achieve sustainability goals. Today, businesses are reviewing how they do business by considering their financial performance and environmental and social impacts (Yıldıztekin, 1996). In this changing business world, sustainability analysis helps businesses develop their sustainability strategies and helps them measure and reduce their environmental impacts. Businesses can develop social responsibility projects to improve employee well-being, support communities, and comply with business ethics standards. Social sustainability improves businesses' reputations while also supporting their long-term success.

Strategic planning and sustainability goals form a powerful combination to enhance the success of businesses and ensure long-term sustainability. These two elements help businesses build a better future while positively impacting society and the environment. Therefore, for businesses, integrating sustainability goals as part of their strategic planning process shapes their future success.

5.2. Analysis of Financial Ratios

Financial ratios are an essential tool for evaluating the financial performance of businesses. Different fields use these numerical values, obtained from the financial statements of enterprises.

Ratio analysis expresses the relationship between the items in the financial statements as a percentage. The purpose of ratio analysis is to calculate the liquidity, efficiency of assets, solvency, financial structure, and profitability of the enterprise and to interpret these values (Akca & Somunoğlu, 2014).

Ratio analysis is an effective method for understanding and evaluating the results of the business's activities, as well as a method that provides positive contributions to finance managers in planning future financing needs (Erdoğan, 2011).

In order to obtain successful results from ratio analysis, the following factors should be considered (Çabuk & Lazol, 2016):

1. Using meaningless ratios in ratio analysis should be avoided,
- 2-Ratios should be interpreted correctly and according to their purpose,
- 3-The effects of seasonal and cyclical movements on rates should be taken into account in the interpretation,
- 4-The reasons for changes in ratios and their importance for the business should be determined correctly,
- 5 - Other analysis techniques should be used when interpreting changes in ratios,
- 6-The results should be interpreted by considering the amounts of the items in the financial statements.

Financial ratios are considered one of the most basic indicators in determining the financial performance of enterprises, and they find a wide range of applications in many areas, such as efficiency measurement, predetermination of failure, and comparisons of enterprises (Akyüz, et al., 2013).

Business managers, credit analysts, and financial asset analysts typically use ratio analysis. Managers use ratios for financial analysis, control, and regulation of business activities. Credit analysts use ratios to determine the business's ability to meet its short- and long-term obligations. In contrast, financial asset analysts analyze ratios related to the business's growth, the ability to pay interest, and easily converting financial assets into liquidity (Büker, et al., 2009).

These ratios help businesses improve their financial management and contribute to sustainable growth (Kısakürek & Pekcan, 2005). According to Ross et al. (2003), we can summarize the benefits of the ratios calculated based on the financial statements as follows:

- Performance measurement.
- Evaluating the performance of departments in businesses with multiple departments
- Making predictions by looking at the rates of the past period

- Providing information to existing and potential investors
- Providing information to financial institutions and suppliers that lend money to the business
- Evaluating the situation of competing businesses.

5.3. Sector Analysis

The ratio analysis values do not make sense on their own. To make sense, the results should be compared with previous years, standard ratios, and similar enterprises operating in the same sector (Savcı, 2010). This analysis is an effective technique for determining the strengths and weaknesses of the enterprise, especially in comparison with enterprises operating in the same sector.

Through financial data analysis, an enterprise's performance can be compared with that of similar enterprises in the same sector. Sector analysis is used to evaluate the business's compliance with sector standards and maintain competitive advantages (Canbolat, 2006). It shows how the business stacks up regarding profitability, revenue growth, market share, and operational efficiency. Using these comparisons, the business can determine its competitive advantages.

Businesses can analyze leading or successful businesses' processes, strategies, and operations. Integrating these practices into their business processes can give businesses a competitive advantage. Industry analysis is a necessary research and evaluation method that helps businesses gain a competitive advantage, identify best practices, identify weaknesses, and provide reliable financial information to stakeholders. Businesses can improve their strategic decisions and increase long-term success if they apply this analysis correctly.

6. DETERMINATION OF STRATEGIC OBJECTIVES

Setting strategic objectives is the process of defining a business's future direction and goals and shaping its success. Setting strategic objectives also includes the values and culture of the business.

In setting strategic goals, the business's existing resources and capabilities are also considered. The business evaluates the resources it has to realize its goals. Effective resource use supports achieving strategic objectives. While setting its goals, the business can develop differentiation strategies from its competitors and thus stand out in the market. Strategic objectives provide a road map enabling the business to succeed.

Strategic management provides the necessary information from the business's strategic decision-making process to achieve its goals (Dinç & Abdioğlu, 2009). For effective strategic management, managers want to know the extent of internal and external fluctuations and their possible impact on enterprises' strategic decisions. This depends on the analysis of accounting data based on the objectives of the enterprises in the strategic management process.

It is a necessary process that requires businesses to rely on financial data when making long-term investment decisions. This relationship includes aligning investment decisions such as capital budgeting, asset management, and risk analysis with financial soundness and strategic objectives (Özkan, et al., 2013). Investment planning requires the business to determine its strategy for investing for future growth and success. This may include a variety of investment opportunities, such as the acquisition of new assets, the expansion of facilities, investment in technological innovation, or market expansion. When making investment decisions, businesses consider costs, return expectations, risks, and long-term returns.

Businesses evaluate potential investment projects and calculate their financial returns (Alagöz, et al., 2013). Businesses evaluate a project's success by comparing the actual results of investment projects with financial data. In this way, businesses can develop sound investment strategies that support their long-term success and growth (Erdoğan, 2013).

7. CONCLUSION

The contribution of accounting information to strategic decision-making processes is extensive and multifaceted. These contributions help businesses make better-informed decisions, gain a competitive advantage, and ensure long-term sustainability.

Accounting information helps businesses monitor and analyze their performance. Businesses use financial data to assess the impact of changes to their processes and strategies. Accounting information also plays a critical role in resource allocation and budgeting processes. Businesses rely on financial data when preparing and managing their budgets. This allows the company to use resources and allocate them to achieve strategic goals effectively.

Accounting information allows businesses to determine the cost structure, examine product and service costs, and reduce costs where necessary. This is important for gaining a competitive advantage. Analyzing financial data is fundamental for businesses to understand and evaluate their financial performance and shape their future decisions. This analysis helps them identify their strengths and weaknesses and make strategic decisions.

Through accounting data, businesses can assess how they will use their resources and reduce their environmental impact to achieve their sustainability goals. This is important to fulfill environmental responsibilities and contribute to a sustainable future. In addition, accounting helps businesses manage tax planning and compliance. Tax strategies enable businesses to use resources more effectively and act according to legal requirements.

Financial reports present vital financial indicators of the business, such as revenue, expenses, profitability, and debt levels. This information helps them understand the current state of the business and identify financial risks in advance. When making strategic decisions, this financial data is a crucial reference point.

Accounting information provides greater transparency to business stakeholders. Internal and external stakeholders rely on this information to assess the financial and operational performance of the business. This trust enhances the business's reputation and helps them achieve a better position in the financial markets. Therefore, accounting information makes a significant contribution not only to strategic decision-making but also to operational and sustainability aspects. By evaluating this information from a broader perspective, businesses can gain a competitive advantage and sustain long-term success.

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