

# THE PARADIGM OF STRATEGIC MANAGEMENT OF MULTINATIONAL CORPORATIONS ON THE BASIS OF THE BALANCED SCORECARD

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**Abstract.** *The paper investigates the process of strategic management and missions of a multinational corporation on the basis of the model of the balanced scorecard (BSC) formation. Due to the trends in modern management, the development of a company's strategy, and the estimation of its efficiency are carried out with increasing frequency by means of scorecards. Thus, the aim of the research is to explore the paradigm of strategic management of multinational corporations within the framework of implementation of the model of an enterprise scorecard in an ERP system. The topicality of the research is determined by the necessity to implement the worked out in detail monitoring of company's activity in a strategic focus, which will allow increasing the operationability and efficiency of administrative decisions and controlling the most essential financial and non-financial performance indices.*

*In the course of work, the authors were guided by the principles of systemic and dialectical approaches to explore the problem. Thereat methods of logic and factor analysis, swot analysis, scenario planning, approaches to grouping, comparison, generalization, interconnection of the theoretical and practical aspects of the work of multinational corporations were used. They serve to deepen the theoretical and methodological aspects referred to the formation of the accounting and analytical information and implementation of the balanced scorecard model in the process of institutionalization of informative economy.*

*It is well-proven that optimization of a business strategy of companies contributes to realization of the information support mechanism of the accounting and analytical systems under the condition of ERP introduction- systems for the improvement of methods of accounting, control and analysis. It gives an opportunity to efficiently manage the resources of corporations, to regulate their production load, to control quality and push their products forward to foreign markets. It has been found out that, taking into account these tendencies, it is possible to construct a pay card of the system of indices according to the levels of acceptance of administrative decisions on the basis of all main business processes of a corporation.*

**Keywords:** *corporation, balanced scorecard, system, strategy, management*

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## Introduction

One of major signs of modern society and consequences of the process of globalization is the formation of multinational corporations, which take advantages of the global economy in contrast to the traditional companies, which work, as a rule, within the framework of the national economy.

Transnational and corporate connections and their transaction charges have acquired a dominant character. It results, in its turn, into the emergence of a number of problems in management, which are also connected with the negative external effects of a non-cost character and the remoteness of the process of production from a managerial body.

The aim of the research is to develop the methodological and theoretical basis as well as the mechanism of formation and functioning of the registration-analytical control system of multinational corporations within the framework of the balanced scorecard implementation process.

In accordance with the stated aim, the following tasks are defined:

- to substantiate the peculiarities of using the BSC and its role in the improvement of the management efficiency of MNC;
- to work out the model of interrelation of financial and non-financial indices with the purpose to elaborate the development strategy of MNC;
- to discover the peculiarities of constructing the integrated accounting and analytical management system in terms of the implementation of the model of the corporate system of management indices in the ERP system.

The system method and the dialectical method serve as a theoretically methodological basis of the research. The system method is characterised by the integral consideration and the establishment of interrelation of component parts or elements of the totality. The dialectical method, in its turn, is aimed at the consideration of the phenomena of reality in their development and mutual conditionality. It takes account of the principles of the historical method, interconnection of the form and the content, correlation of the general and the particular.

The hypothesis of the research is based on the assumption that the requirement of optimization of the structure of the accounting and analytical management system results from the insufficient theoretical, methodical and practical development under the conditions of the market economy referring to such important aspects of strategic management as the construction of the model of creating the MNC development strategy, the economic diagnostics of the external and internal environment of its functioning, the methodical approaches to the

choice and substantiation of strategic alternatives. So there is a necessity to develop a complex of strategic measures and to estimate their efficiency on the basis of the balanced scorecard using the method of scenario planning.

The attainment of the target value of the financial safety margin of MNC is achieved through the certain level of productivity, which will provide the permanent cost cut-out and reduce the value of a break-even point. The concept of the balanced scorecard, offered by the authors for implementation, presupposes the construction of certain multi-aspect connections among the key performance indicators and operative, financial and non-financial indicators, strategic and operational management levels, previous and future results, and also between the internal and external aspects of the company's activity.

The realization of the determined prospects (investigated by the authors of the research) is possible under the following conditions:

- international positioning of the assets of multinational companies that ensures the decline of financial risks and tax obligations;
- structuring of the informative support of the accounting and analytical system which is oriented to the balanced indices and directed to the acceptance of high-quality administrative decisions;
- tax terms of the activity of multinational corporations which determine the incentives of the transfrontal expansion of production and sale;
- possibilities of using the transfer prices, at which the transactions between the branches of multinational corporations in different countries are implemented.

The necessity to avoid protectionism barriers by MNC modifies the costs, or more precisely, the price appears. Beginning from the last mid-century the so-called transfer prices have emerged. Nevertheless their application reached heights in MNC, as the internal character of formation and use of these prices in fact is international and gives reason to suspect the corporations of the attempt to avoid taxation and other payments to the national budget.

The use of modern methodologies and technologies and implementation of EISS make it possible for the company to develop global strategic approaches, as well as to inculcate the innovative methods of management.

As a result, a crucial task for strategic management of multinational corporations is the improvement of the indicative system of key indicators with the exploitation of the balanced scorecard model.

## **The process of management of multinational corporations within the framework of the realization of the corporate scorecard model**

MNCs diversify the forms of penetration into the international markets, thereby asserting and extending the transnational economy.

In the opinion of Daniel H. Wagner, “the analysis of management decisions assumes the division of this or that difficult problem into the subproblems which are easier to examine both logically and intuitively. The results of the careful research of each of the subproblems are properly synthesized, which, on the whole, allows the deeper comprehension of the initial problem” (Wagner et al., 1999).

When constructing the strategically oriented MNC in a methodological way, the most difficult task is to tie up the qualitatively formed strategy with the indicators of its measuring which are, as a rule, expressed numerically.

MNC have a number of indisputable advantages over the national companies. The advantages of a corporation, which are related to transnationalism, are at the same time the reasons for the active development of MNC. The foremost of them are:

1. The possibility to increase the efficiency and competitiveness at the expense of the access to the resources of the foreign states which are cheaper than in the country of basing, as well as at the expense of the exploitation of peculiarities of tax policies, difference in the rates of currencies, difference in interest rates, liberal tariff barriers, etc.
2. The ability to continue the life cycle of technologies and products, and to use the economized money for the development of new technologies and products, to retain the control of the use of scientific and technical, managerial and marketing potential and other available “assets”.
3. The closeness to the consumers of the products of a foreign corporation branch and the possibility to receive the information about the market prospects and competitive opportunities of firms of a country-recipient (Kulishov et al., 2006).

There is no agreement among the scientists regarding the question of the elaboration of the integrated system of performance indices which could be used as a basis for the determination and management of a company’s strategy.

In relation to the integrated planning and control, German scientist D. Hahn notes in his monograph that “in the ideal case, planned control computation must be interconnected with all meaningful, for an enterprise, qualitative and quantitative nonmonetary indices. The

information value of the planned control indices will grow if to work out a single list of major internal and external factors which influence the result and liquidity” (Hahn et al., 2001).

The system of indices, which is usually used by foreign enterprises, as a rule, is formed for a definite enterprise and allows educing not only its strategic potential but also the weakest points. Bramsemann R. (Bramsemann, 1993) divides all indices and systems of indices of enterprise activity into logically deductive and empirically inductive. Concrete indices of a top level are the basis of logically deductive systems. These concrete indices in their certain sequence are decomposed into the indices of a lower level, which have a logical connection with a basic index. Empirically inductive systems are created by means of a statistical selection of the informatively most meaningful indices. Logically deductive systems of indices are considered to be universal and are used for all aims of planning, control and management of an enterprise and its structural subdivisions (Table 1) (Dedov, 2008).

The main disadvantages of the indices, which are used in the MNC management practice are the following:

- the indices are shown in cost value;
- the use of correlations of cost indices does not allow educing the real source of efficiency;
- the integrated methodology of calculation of homogeneous indices is absent;
- the indices do not take into account the difference of the accounting systems and legislative bases of various countries, also integrated norms and requirements in relation to the best indices are absent;
- the indices of a nonmonetary character are not supposed in the system of indices.

Thus, systems of management indices are, as a rule:

- developed for a definite company and allow educing its potential and certain weak spots;
- based on strategic aims of a company and provide the possibility of planning, control and regulation of company's operations with the orientation towards a result and liquidity.

The construction of the control system of MNC includes the introduction of four subsystems:

- the balanced scorecard;
- the system of monitoring and analysis – management cockpit;
- the system of business-planning and budgeting;
- the system of business-consolidation.

Table 1 Systems of indices which are used in practice of foreign enterprises  
(Source: Dedov, 2008)

<i>Types of the systems of indices</i>	<i>Examples of systems</i>	<i>Aims and directions of application</i>	<i>Sources of information for account</i>
Logically deductive	<ul style="list-style-type: none"> <li>- Du Pount (ROI)</li> <li>- Pyramid Structure of Ration (the UK)</li> <li>- ZVEI (Germany)</li> <li>- Others</li> </ul>	<ul style="list-style-type: none"> <li>- analysis, planning and control</li> <li>- comparison with other companies</li> <li>- analysis of inner dynamics with the detection of growth potential</li> <li>- consumers of information – higher management</li> </ul>	<ul style="list-style-type: none"> <li>- balance</li> <li>- the report on gains and losses</li> <li>- data of internal account and statistics</li> <li>- statistics at other companies</li> </ul>
Empirically inductive	<ul style="list-style-type: none"> <li>- Beaver (the USA)</li> <li>- Weibel (Switzerland)</li> <li>- Camel</li> <li>- Others</li> </ul>	<ul style="list-style-type: none"> <li>- comparison of the selected indices of the enterprise under analysis with the "standard"</li> <li>- comparison with other companies</li> <li>- analysis of inner dynamics with the detection of growth potential</li> <li>- consumers of information – higher management</li> </ul>	<ul style="list-style-type: none"> <li>- statistics at other companies</li> <li>- balance</li> <li>- the report on gains and losses</li> </ul>

One of the modern methods of strategic management is a construction of the balanced system of indices – Balanced Scorecard (BSC). This conception is worked out by Robert Kaplan and David Norton (Kaplan et al., 1996), the founders of the international consulting company Balanced Scorecard Collaborative. BSC is the instrument of strategic and operative management, which allows tying strategic aims of an enterprise with business processes and activity of employees at each management level and estimate the results of their activity from the point of view of realization of strategy by means of key indices of efficiency.

In the paper “Problems of the development of economic analysis of the enterprise activity” M.G. Chumachenko (Chumachenko, 2006) expresses the opinion in relation to the expediency of the use of Balanced

Scorecard and emphasizes the necessity to develop the analysis system in the conditions of the Balanced Scorecard.

Analysis of the condition and increase in the efficiency of the strategy implementation in MNC is carried out through the use of the methods of developing Balanced Scorecard with the due regard to the branch peculiarities. The achievement of this aim presupposes the solution of the following tasks:

- to develop a corporate strategic map;
- to develop a corporate scorecard;
- to develop a schedule and a plan of strategic initiatives and a strategic budget;
- to introduce BSC at a corporate level.

While considering the question referred to the inclusion of the management level into the card, the corporate concept is formed, at the same time the indices are examined for the compliance with each of the following criteria. The criteria are given in the descending order of priority:

- an index reflects a key aspect of the economic activity;
- an index plays a substantial role in the acceptance of administrative decisions;
- an index is “guided”, i.e. responsible persons can largely influence the value of the index within the ranks of their official duties;
- an index has potential stable cause-consequence connection with other indices;
- an index is simple in calculation and collection of primary accounting information;
- an index has an economic (statistical) meaning in the process of consolidation (aggregation) at higher levels of responsibility.

Within the framework of the procedure of decision-making which concerns the incorporation of a definite index in the card of a responsible person, it is advisable to focus as much as possible on the use of clear, generally accepted indices.

The elaboration of an effective managerial system is quite a difficult process for any company. Proprietors (shareholders), whose aim is to increase own profits, seek to promote the efficiency and controllability of the activity of own assets. One of the methods of business estimation is establishment and control of the implementation of the benchmarks for the work of all business processes and structural subdivisions of a corporation.

In the other works of Robert Kaplan and David Norton (Kaplan et al., 2004) related to the BSC it is assumed that the process of functioning of corporation is examined from the point of view of six interrelated and balanced aspects according to which the data are collected and afterwards analysed, namely:

- finance – the use of assets, optimization of floating capital;
- clients – increase in a consumer satisfaction, choice of clients who generate basic income;
- an environment / a concord – support of local business, establishing connections with future employees, leadership in a concord;
- internal business processes – timely supply, optimization of technologies, effective mutual relations with basic related parties;
- satisfaction of employees – positive corporate culture, maintenance of key employees, recognition of staff merits;
- training and development of staff – delegation of powers to the employees, enhancing their qualification and ability to adaptation.

At the same time, the order of delegation of disbursement powers is carried out according to the hierarchical principle. It actually means that the hierarchy of financial indices is formed in a vertical plane. A manager of a higher level deposes a part of his powers to a subordinate, and so it continues until the process of delegation is stopped at one of the levels.

Combining financial and operating principles of business planning, we get two non-coincident projections:

- horizontal projection – planning at the level of business processes and indices of productivity (Management By Objective);
- vertical projection – planning at the level of post hierarchy and indices of profitability (Balanced Score Card).

Vertical projection is, as a rule, very short and at most takes one or two levels and does not assist the complete implementation of the Balanced Scorecard.

The structure of indices needs reorganization due to the insufficient organizational and technical development of the management system and peculiarities of mutual relations of substructures at the market.

At the same time A. Dedov (Dedov, 2008) believes that “the most effective model can be the one which presupposes analysis in five key directions, namely:

- indices of the financial state;
- technology;

- organization of management processes;
- client-market;
- innovative activity and improvement of personnel's knowledge".

The introduced model of the corporate system of management indices deserves attention and can be taken into account while forming the process-oriented organizational structure of MNC (Fig.1).

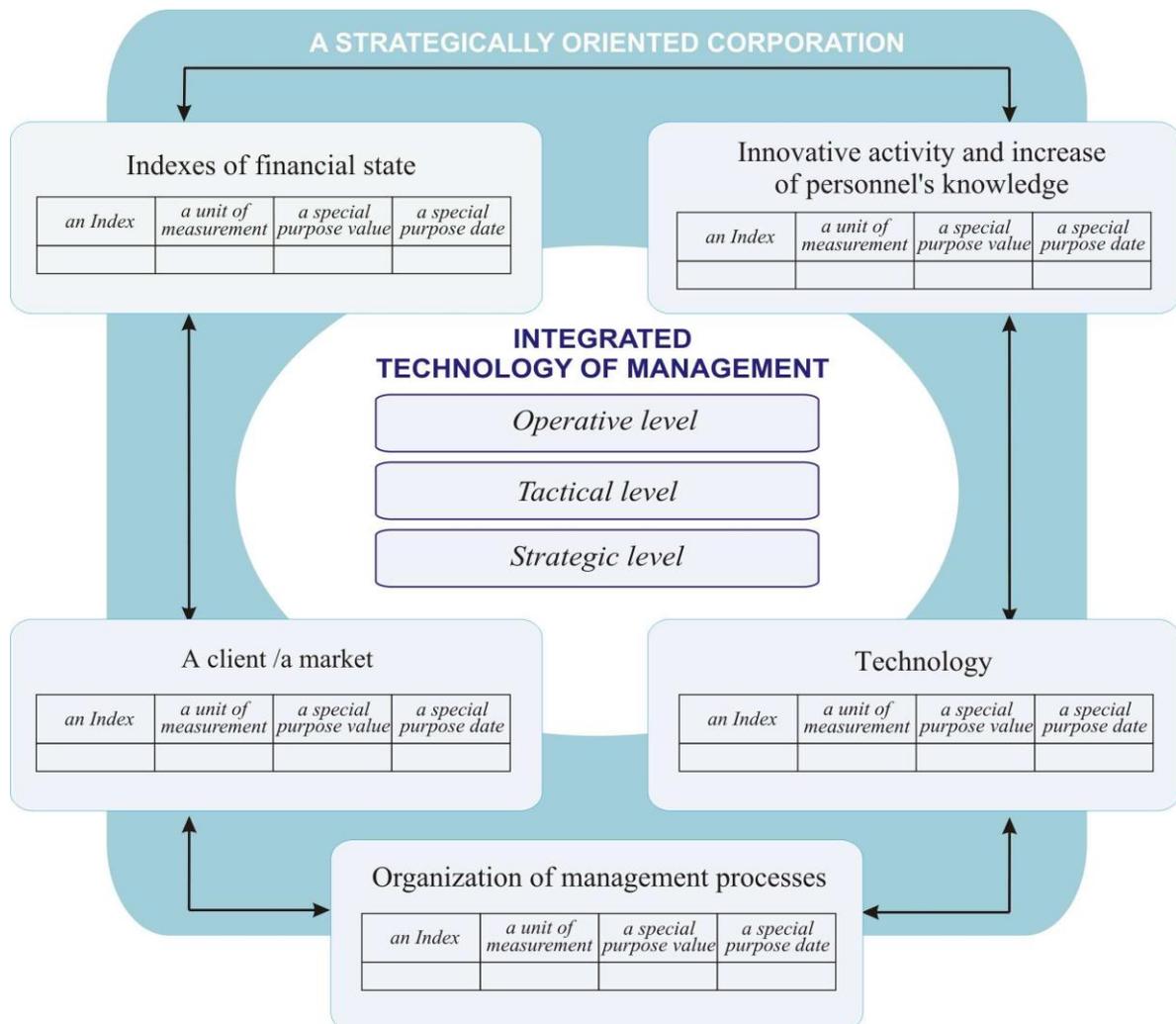


Fig.1 Corporate system of indices of MNC management  
(Source: Gushko, 2010)

At a strategic level of management of MNC, the model of the corporate system of management indices in the systems of ERP (Enterprise Resource Planning) class needs realization. This model contains the tree of aims and indices of an enterprise, with the attachment to the hierarchy of the processes and with the statement of measures which are necessary in order to achieve the desired ultimate goal by subdivisions and employees.

The tactical and operative level is realized through the management of the processes of an enterprise, which are focused on the realization of the mission and vision by means of achieving the set goals and implementing technological procedures in accordance with the set regulations and dedicated resources.

The integration of management levels, informative and business-technologies into the integrated accounting and analytical management system provides the possibility to manage an organization on a permanent, regulated basis, due to the direct improvement of its activity and rise of customer satisfaction in contexts of the application of the ERP-systems (Fig. 2).

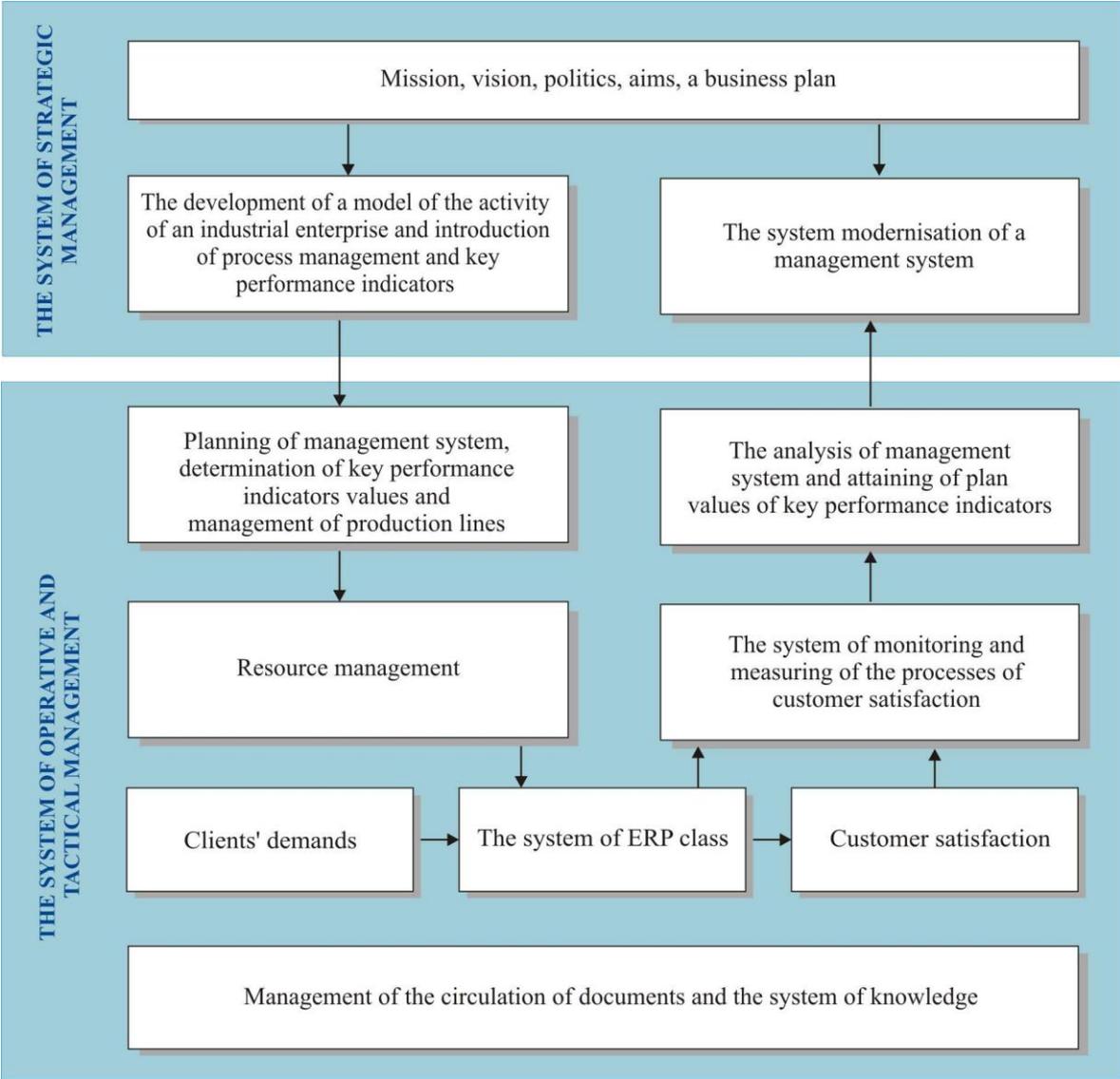


Fig.2 The construction of the integrated accounting and analytical management system in terms of the realization of the model of the corporate system of management indices in the ERP-system  
(Source: Gushko, 2010)

The possibilities of adaptation of MNC to the changes in the economy at the expense of branch factors of development, to a great extent determine the effectiveness of public policy. It is impossible to examine the prospects of the development only from the point of view of economic indicators of a branch. Attraction of the potential to solving current problems of the economy is impossible without the active involvement of a state.

The process-oriented approach assists the formation of the registration-administrative systems of corporation. Due to this, a company's management team is able to delegate part of plenary powers regarding the acceptance of administrative decisions to the level of definite performers of the process.

So in Ukraine there are trends of creating vertically-integrated holding companies. In order to increase the efficiency of functioning of vertically-integrated structures, it is necessary to use the process-based approach while constructing the model of the corporate system of indices, as the ideas put into the concepts of vertical integration are pre-conditions for its application.

Thus, it will allow one to manage the resources of MNC more efficiently, to regulate their production load, to control quality and push them forward to the foreign markets. It is extremely important to note the necessity of taking into account the technological indices in combination with the economic ones. It is even timelier under the conditions of using the informative systems of ERP class. As a result, taking into account the introduced tendencies, it is expedient to construct a pay card of the system of indices according to the levels of acceptance of administrative decisions on the basis of all main business processes.

The introduced solution assumes reorganization of the organizationally-administrative structure in connection with the necessity to select and manage the group of basic and workflow-enabled business processes.

The distribution of plenary powers and responsibility among structural subdivisions must be reflected in the model of the corporate system of management indices. This model is used while planning and estimating the activity of business-units. The business-units must be responsible only for those indices, which they can influence.

In this case, a business process is considered as actions (functions) which are consistently repeated, carried out by the employees of structural subdivisions during a certain period of time. These employees work at different levels of an organizational structure.

## **Conclusions and suggestions**

The corporate system of indices shall allow one to include strategic aims, financial plans, and control measures after their implementation and the evaluation of activity of business units into the integrated system.

Organizationally-methodical perfection of the information support functions, through the wide use of EISS, namely the integrated systems of collecting, processing and analysing the administrative data in the real-time is rather important to implement the model of the corporate system of management indices.

Within the framework of such systems we suggest practicing rational charts of circulation of documents among the divisions of an industrial holding, which are based on the accepted standards, formats and balanced system of indices. In the organizational terms, the integrated information space presupposes to form a quite powerful administrative subdivision, at the level of division, which is able to integrate numerous streams of information at all levels of management.

The analysis of the questions under consideration made it possible to draw the conclusion that the strategy of MNC can be defined as a totality of financial and non-financial objectives, which in short-, medium- and long-term prospects enable the company to come as close to its goal as possible.

It is proven that the development of the complex estimation of the efficiency of company's work and the balanced scorecard of its activity is conditioned by the evolution of the development of management systems. Together with the presence of the concepts of measuring the achievements it is important to examine a great deal of financial performance of an organization in the interrelation to the non-financial aspects of its activity. It results into a substantial increase in the volume of information and the necessity for its analytical treatment.

The conceptual elements of functioning of the accounting and analytical system of MNC were sorted out. The system is oriented to the balanced indices and assists forming of an informative horizon and the use of qualitative analytical potential.

All business processes which take place in an enterprise are interrelated within the framework of a single process of business management with the aim to achieve the effective process of management, planning, control and realization of strategic aims of an enterprise. The structure of business processes depends on the definite types of activity, which is carried out by an enterprise. However every enterprise has a single set of business processes, oriented to the process of regeneration of material and financial flows, i.e. rotation of resources

happens in an enterprise, namely:

- acquisition of necessary resources;
- production;
- realization of the final goods;
- investment;
- human resources management;
- financial management;
- management of information technologies and systems.

In the process of constructing a scorecard on the basis of business processes, it's necessary to define a set of performance ratio (and set the target values of indices) for every function of the business process, information sources for their calculation, including the format of presenting the data, algorithms and methodologies of their calculation on the basis of data of the administrative accounting, recommendations concerning the automation of calculation of indices.

In the authors' opinion, it will give an opportunity to manage the resources of MNC efficiently, regulate their production load, control the quality and move their products forward to foreign markets. In accordance with the model, the analysis should be carried out in five key directions: indicators of financial condition; technology; organization of management processes; client-market; innovative activity and improvement of personnel's knowledge. Taking into account these directions it's reasonable to make the pay scorecard according to the levels of acceptance of administrative decisions on the basis of basic business processes of a company.

Modern trends of corporate management and organization of the activity of top-management of MNC enable to take into account the directions of the perfection of corporate management under the conditions of globalization. The construction of an effective model of MNC management is provided by a liquid fund market and a favourable global investment environment.

Thus, the strategic management of MNC is directed to the achievement of long-term objectives of an organization through the adaptation to the changes of an environment. The tasks are difficult to analyse and require the account of plenty of factors, interests, threats and consequences. At the strategic level of management, there is a high degree of ambiguity in relation to the evaluation of the environment, weak formalization of management methods, variety of criteria to evaluate decision making.

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## DAUDZNACIONĀLO KORPORĀCIJU STRATĒGISKĀS PĀRVALDĪBAS PARADIGMA, PAMATOJOTIES UZ LĪDZSVAROTU VADĪBAS KARTI

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### Kopsavilkums

Rūpniecības uzņēmumu efektīva pārvaldība un informatīva sagatavošanās optimāli zinātniski pamatotu administratīvo lēmumu pieņemšanai ir vienīgais efektīvas grāmatvedības un analītiskas pārvaldības sistēmas process un priekšnosacījums. Virzot šo sistēmu, lai apmierinātu augošas informācijas prasības, grāmatvedības, analītiskās un kontroles procedūras būtu jāizmanto kombinācijā.

Autori norāda, ka mūsdienu analīzes koncepcija gūst īpašu vērtību, pētot daudznacionālo korporāciju pārvaldības jautājumu. Galveno rādītāju noteikšana

saskaņā ar trīs līmeņu pārvaldību (taktisko, operatīvo, stratēģisko) ir vērsta uz pozitīvu uzņēmuma attīstības nodrošināšanu. Pamatojoties uz zinātnisko izziņu metodoloģiju, dotā jautājuma aktualitāte padara iespējamu racionālu pamatojumu par pašreizējo un perspektīvo uzņēmuma darbības pārvaldības projekta realizācijas procesu.

Izvēloties instrumentus, kas, saskaņā ar optimāli pieejamo resursu ieviešanas nosacījumu, padara iespējamu, pētījumā atspoguļoto, daudznacionālo korporāciju stratēģijas realizāciju. Uzņēmuma pārvaldības metožu analīze tika veikta ar mērķi palielināt tās efektivitāti.

Galvenajos rādītājos, kas noteikti atbilstoši uzņēmuma attīstības stratēģijas pakāpēm, indikatīvā sistēma ir ļoti svarīga biznesa efektivitātes pārvaldībā. Neviens no esošajiem komponentiem (informācijas panelis, budžeta vai plānošanas procesa kārtība, finanšu konsolidācija, finanšu pārskati, biznesa analīze, portāli ar iekšējiem galvenajiem darbības rādītājiem, stratēģiskās kartes, programmatūra prognozēšanai, modelēšanas instrumenti plānošanai), nevar kalpot par atsevišķu biznesa efektivitātes pārvaldības sistēmu.

Ieviestā korporatīvā pārvaldības indeksu sistēma jāņem vērā, veidojot uz procesu orientētu organizatorisko struktūru. Tā ļaus starptautiskām korporācijām paaugstināt resursu pārvaldības darbības spēju, regulēt to ražošanas slodzi, kontrolēt kvalitāti un virzīt tās uz priekšu, uz ārvalstu tirgiem.

Svarīgākais ir savienot tehnoloģiskus indeksus ar ekonomiskiem, pienācīgi ievērojot URP klases sistēmu izmantošanas iespējas. Ir ieteicams lietot samaksas vadības karti atbilstoši administratīvo lēmumu pieņemšanas līmeņiem, pamatojoties uz galvenajiem biznesa procesiem uzņēmumā.

Rādītāju paneli un līdzsvarota vadības kartes sistēma veiktspēju pārvaldībā ļauj nekavējoties un nozīmīgā veidā sniegt kritiski svarīgu informāciju. Tomēr līdzsvarotās vadības kartes realizācijas process pilnā apjomā joprojām ir sarežģīts. Ir svarīgi mainīt indeksu struktūru šajā sakarā, ņemot vērā pārvaldības sistēmas nepietiekamo organizatoriski-tehnisko attīstību un savstarpējo uzņēmumu attiecību īpatnības tirgū.

**Atslēgas vārdi:** korporācija, vadības karte, sistēma, stratēģija, pārvaldība.