

# Place of the Supply Chain Strategy in an Integrated Business Management System

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**Abstract**— This article reveals the importance and role of supply chain strategy in creating an integrated business management system. The concept of an integrated business management system and the prerequisites for its creation in a modern company are revealed. The goals and objectives of the integrated business management system and its main elements are outlined. The main conclusion is that achieving the company's goals will be most effective through the implementation of an integrated business management system. The authors reveal the relationship of all elements of the integrated business management system with the elements of integrated reporting of the company, since an effective business management system should be aimed at meeting all the expectations of each of the interested users. The authors believe that among the elements of an integrated business management system, an internal supply chain strategy system and a risk management system find their significant place, information about which is reflected in the public reports of modern companies. In other words, supply chain strategy is an effective tool within the functioning of an integrated business management system. The authors believe that it is most effective to structure the supply chain strategy system in accordance with the company's business processes, since control procedures must be applied at each stage of the main activity. The functions of supply chain strategy, its elements and tools depending on business processes are revealed. The importance of regular monitoring of key performance indicators is emphasized, which is carried out within the framework of the General supply chain strategy system, which contributes to the normal and effective functioning of the integrated business management system in the company.

**Keywords**— *integrated business management system (IBMS), supply chain strategy, key performance indicators, internal control, risk management system, integrated reporting, business processes*

## 1. Introduction

In modern conditions of managing and increasing the level of competition, the issue of effective business management becomes important, which is

dictated by the requirements of market relations. We are convinced that the key to the success of a modern company is to build a clear business model and build business processes that increase added value as a result of their effective functioning. It is thanks to a properly built integrated business management system (IBMS) that the company is able to become competitive in the market and maximize its performance. To do this, you need to identify not only the right strategic goals for the company's development and identify key competitive advantages, but also choose the right management tools that, consistently interacting with each other, are able to quickly and effectively achieve the goal.

## 2. Method

The characteristics of an IBMS are:

Globalization - the emergence and development of multinational corporations with the possibility of free movement of financial and labor resources;

A systematic approach to the management of business processes;

Situational management principle;

Mechanization, automation and Informatization of management processes;

Democratization of governance;

Internationalization of management.

Prerequisites for creating an effective IBMS are the urgent need to improve internal business processes to improve the company's performance. This is due to the fact that generally established international standards of business management quality are not always sufficient and some aspects of the company's activities are not covered, for example, such as environmental protection, labor and safety, social responsibility, and others. All this, in our opinion, should be elements of the company's integrated reporting, which consists not only of financial statements [1-4], but also discloses non-financial information, in particular, issues of

environmental, social and managerial aspects of the company's activities.

In this regard, for the effective operation of the company, we see the need to develop and implement an IBMS, which requires the following tasks:

Develop a risk management strategy for Finance, quality, environment, personnel and social responsibility;

The formation of the business model;

Optimization of business processes;

Establishing relationships between management tools;

Standardization and methodological component of management tools;

Control and audit of performance.

In our opinion, a risk management strategy should be developed not only in relation to the quality of the final product, but also in relation to Finance, ecology and the environment, personnel, and social responsibility. In accordance with international management system standards, the following standards have been adopted: quality-ISO 9001, environment-ISO 14001, personnel-BS OHSAS 18001, social responsibility-SA 8000. In Russia, as a rule, integrated enterprise management systems are based on the quality management system according to STATE STANDART R ISO 9001-2001 and STATE STANDART R ISO 9004-2001. They are joined by the STATE STANDART R ISO 14001-1998 environmental management system, the STATE STANDART R 12.0.006-2003 occupational health and safety management system (analogous to OHSAS 18001) and the SA 8000 social responsibility system. The normative basis for creating integrated enterprise management systems can be the Guide to ISO 72 "Common elements of management systems", which defines

those elements of the management system that particularly benefit from integration.

### 3. Discussion

Thus, any event that contains a threat to internal business processes is evaluated in terms of risks in the field of quality, ecology, human safety and labor protection. We believe that the company can achieve high performance results through comprehensive risk management only by supply chain strategy them from the perspective of individual business processes. In addition to these aspects of the company's activities, risk management systems, values, knowledge, and information management are also being implemented in international practice. However, we are convinced that without internal control of the financial aspects of the activity, it is impossible to achieve the set goal of the IBMS. After all, in a real company there is one management system, within which the Manager makes management decisions regarding various aspects of activity – Finance, quality of labor products, the environment, labor protection, social protection, and others [5-7]. In addition, the Manager ensures and controls the implementation of decisions, including financial management [8-12]. It is in this relationship of all management elements with the financial component that we see the unity of the management system and the adoption of various types of management decisions, which will be maximally justified and evaluated in terms of the calculated effect of their implementation and operation. Figure 1 shows the relationship between all the elements of the IBMS and the elements of the company's Integrated reporting.

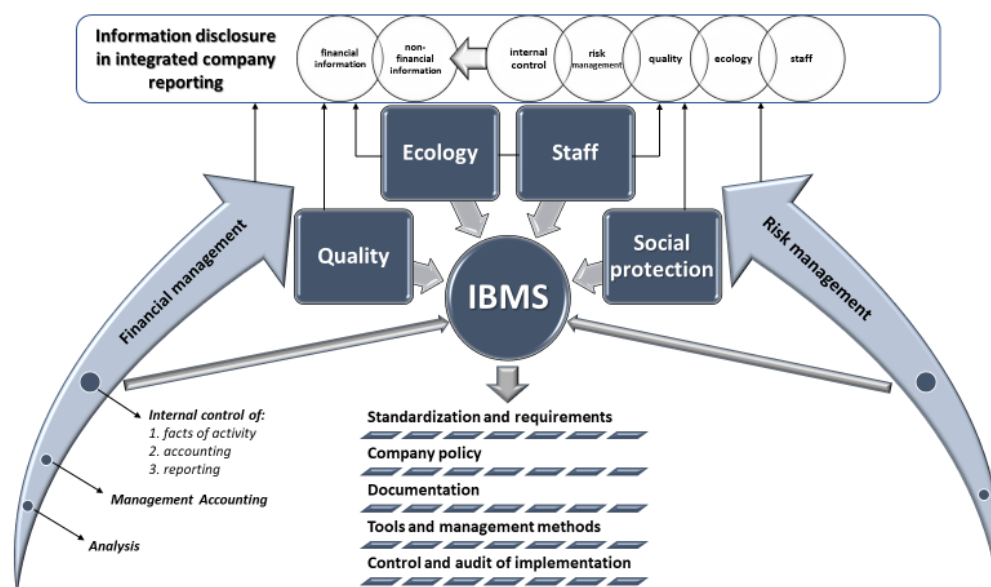


Figure 1. Achieving the company's goals through the implementation of the Integrated business management system

An effective business management system should be aimed at meeting all the expectations of each of the interested users. That is why each of these components of the IBMS is simultaneously an element of integrated edema, the information of which is able to meet the needs of both internal and external users.

However, we think that the simultaneous construction of such a unified system may be too difficult for the company, requiring additional investment. Therefore, we consider it more appropriate to consistently integrate its individual components into the system. For such a step-by-step implementation, it is necessary to establish a sequence of integration steps, starting with the introduction of the most important elements, and then complementing the existing system. Using this approach, processes are classified by risk level and appropriate measures are selected that take into account the requirements of all stakeholders. This is the goal of creating an integrated business management system.

In our opinion, one of the first elements for the process of integration into the IBMS is its two elements – the system of internal control of the facts of economic life, accounting and reporting, as well as the risk management system. They, in turn, are elements of the organization's accounting policy, which in modern conditions, many large companies disclose in their public statements. However, the degree of disclosure of information that is of interest to a large number of users is still low. Companies only mention the existence of

internal regulatory documents regarding the functioning of the risk management system and internal control system [13, 14]. However, they do not disclose information about problem areas and the results of monitoring the internal control system, the level of risk assessment and other aspects of the corporate governance system.

All of the above confirms the fact that the relationship between internal control and the risk management system is very close. Control procedures are also aimed at forecasting, detecting, evaluating and accounting for risks. The risk management system is designed to minimize them and eliminate their negative impact on the company's performance [15]. In our opinion, regular and systematic monitoring of the facts of economic life and accounting reports allows the company to avoid or minimize all the existing risks. This, in turn, helps to achieve the planned results, eliminate losses, and get the most reliable indicators of accounting statements [16].

Supply chain strategy as a comprehensive management support system of the organization best meets the needs of the IBMS. IBMS is formed in the company to ensure faster and more effective approach to the designated goal of activity. In turn, supply chain strategy creates processes and systems that are regulated and subject to target parameters. In other words, supply chain strategy is an effective tool within the framework of IBMS functioning.

The content of supply chain strategy is diverse and multi-faceted. In each company, the supply chain strategy system can include and cover various

aspects of activity and management subsystems. Today, in domestic companies, it is more about internal control than supply chain strategy. The need for internal control is regulated by the state, and supply chain strategy is implemented at the request of management. Despite the fact that these concepts are based on the same root – control, these concepts are different in content. In addition, there is no single established definition of these categories. Both of these concepts may have different content in the practical activities of specific companies.

At its core, both supply chain strategy and internal control are systems for collecting and systematizing information about the company's activities and its position relative to set goals. Both systems are necessary to identify and eliminate negative deviations in activity and minimize its risks. The purpose of both systems is to provide information to the company's management. However, supply chain strategy as a management concept should be considered much broader than just control. Moreover, internal control is one of the processes carried out in the supply chain strategy system. And it can only be about internal control, not external control. The philosophy embedded in the supply chain strategy system assumes that the production system should be self-regulating, based on the initiative of participants in the production process, their awareness of the company's goals and objectives. Self-sufficiency of the supply chain strategy system excludes external control and does not need it.

Today, the scientific economic literature pays considerable attention to a systematic approach to company management and the use of any useful information for this purpose. At the same time, the key place is given to supply chain strategy, as a powerful tool for improving the efficiency of the

entire company and the implementation of each business process.

Let's consider the functions of Supply chain strategy and its place in the IBMS. Each company has strategic (long-term) goals and operational (short-term) goals that must correspond to the strategic ones. Accounting, which includes subsystems of financial and managerial accounting, provides the business management system with the necessary information. However, financial accounting covers certain objects and facts of economic activity, and in IBMS the information needs are broader. Therefore, the needs for implementing operational goals are best met by accounting management accounting, the introduction of which, as a rule, precedes the formation of a full-fledged supply chain strategy system in practice. It is in the supply chain strategy subsystems that the system for collecting and processing data for IBMS is formed.

## 5. Summary

Thus, the main goal of supply chain strategy is to ensure long-term effective business management. To achieve this goal, supply chain strategy tasks are set, which can be performed using the main methods and tools. To select a particular tool, you must clearly understand which supply chain strategy object it should be applied to. There are no regulatory documents on this issue on the part of the state. Therefore, due to the lack of a clear algorithm in practice, the formation of a supply chain strategy system in domestic companies is significantly difficult. We believe that it is most effective to structure the supply chain strategy system in accordance with the company's business processes (figure 2), since control procedures must be applied at each stage of the main activity.

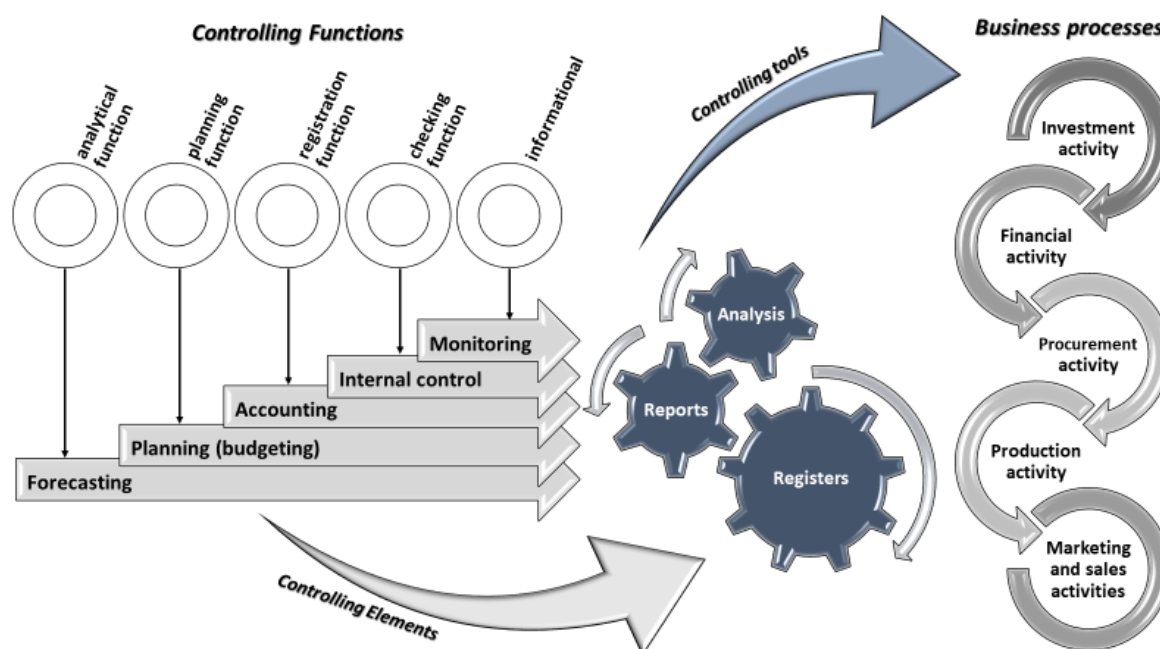


Figure 2. The functioning of the company's supply chain strategy system

This division will allow the company to implement the supply chain strategy system in the most organic way and manage its personnel in order to achieve the planned goals [17-20].

Undoubtedly, the tasks of supply chain strategy, as well as the methods and tools used, require regulation. In a modern company, there is a need to create local regulatory documents that regulate the functioning of the supply chain strategy system. In particular, regulatory processes should be a systematic activity within the company, which should be built in the context of business processes. Each of the supply chain strategy tasks outlined in figure 2 must be performed in accordance with the established goals and according to certain algorithms. To do this, the company must describe the algorithm of procedures applied for each of the regulatory processes.

Forecasting precedes any management process, reducing risks in the company's activities. Risk management is part of the IBMS. To make the forecasting process more orderly, you need to:

describe the risks and their impact on the company's operations;

to apply modern methods of forecasting;

ensure the creation of a local regulatory framework that will help implement the company's development forecasts.

In order to develop a methodology for planning (budgeting) and its organization in practice, it is necessary to perform the following:

consult with individuals who develop strategic plans in the company;

discuss and define the performance parameters (qualitative and quantitative) that represent or set limits for the targets;

perform coordination work in the preparation of various plans and testing for compliance with the main goals of the company;

to prepare the budgets (plans);

provide a scheme for adjusting the forms and structure of plans (budgets).

To implement accounting as a supply chain strategy task, you must complete the following procedures:

determine the needs for obtaining the necessary information by the company's managers or other responsible persons;

develop a structure and methodology for transmitting and receiving information about the objects of accounting supervision from performers to consumers;

organize the maintenance and interaction of accounting, financial and management accounting, preparation of external and internal reports [21];

create an information support system in the accounting management accounting subsystem for making operational management decisions (various internal reports, references, information) aimed at meeting the needs of managers of responsibility centers in the company [22];

provide a comparison of planning and reporting indicators in the interim reporting documentation, which monitors the progress of plans;  
develop a methodology for analyzing deviations from plans and identify possible causes of their occurrence.

To build an internal control task, you must:

develop a local regulatory document in terms of creating and implementing a system of internal control of the facts of economic life, accounting, financial and managerial accounting and reporting;  
monitor the implementation of plans aimed at achieving strategic goals;  
monitor the state of environmental conditions related to the development of strategic plans;  
monitor weaknesses that were identified when planning or analyzing the progress of the set tasks.

To complete the monitoring task, you must:

create a local regulatory framework for obtaining and providing information to users within the organization;  
select monitoring procedures based on a special observation system;  
develop proposals to prevent the impact of negative factors that caused failures in the company;  
develop activities that provide additional information and analytical support.

It is clear from the tasks and subtasks that any supply chain strategy procedure requires internal regulation. Therefore, in our opinion, the company's Accounting policy can serve as a unified working document that would allow us to take into account all aspects of activities from the point of view of their regulation. This document can be formed for different purposes: to create a financial accounting system, to meet the requirements of tax legislation, as well as for management accounting and ensuring the effective functioning of the

internal control system. The procedure for financial accounting is already set out in the company's accounting policy in accordance with the requirements of domestic legislation. The same should be done for accounting techniques and methods of management accounting and internal control. Other aspects of supply chain strategy are usually fixed in separate internal regulations [23-30]. This is acceptable, but you must ensure that they meet the requirements of the unified accounting policy [31, 32]. To provide the company's management with the necessary accounting and analytical information, the company should develop a unified information system, standardize information sources and reporting forms, and select methods for processing information.

## 6. Results

In our opinion, the most complete information system for the formation of management accounting policy can be created by regular monitoring of key performance indicators of the company. Monitoring is one of the methods of internal control. We believe that key indicators should be inextricably linked to business processes. To most effectively establish internal control of key indicators, we suggest using a systematic approach and linking supply chain strategy tools with control procedures in the context of each business process. Table 1 shows the relationship between business processes and control procedures in the form of analysis of key indicators and registers and reports created during the control process.

Table 1. Application of supply chain strategy tools in relation to the company's business processes

Business-processes	Control procedures / Indicators that are monitored and analyzed	Reports and registers for monitoring that are submitted to management based on the results of the analysis	Frequency of reports and registers
Investment activity	Analysis of the following indicators: 1. Investments in other companies (the amount of investments, the share of investments in their total value, the yield in the form of dividends received) 2. Investment in the development of	Summary-report on the value and dynamics of the indicator Calculating the return on each investment Investment agreement Act of acceptance and transfer	Monthly / Quarterly / Yearly

	<p>your own business (the share of profit directed to the development of your own business, the amount of investment in intangible assets, fixed assets, capital repairs of fixed assets, human capital)</p> <p>3. Bank deposits (amount of investments, share of investments in their total value, return in the form of interest received)</p>	<p>of investment results</p> <p>Decision of the company's owners on investments</p> <p>Commission report on the need for additional non-current assets</p>	
Financial activity	<p>1. Fulfillment of financial obligations to contractors, employees, the budget, and banks (total need for funds, completeness of income receipt, legality of expenditures and payments, their timeliness, number of received and filed claims for violation of payment deadlines, amount of losses due to violation of financial discipline)</p> <p>2. Inventory of cash and payment documents, accounts receivable and liabilities</p> <p>3. Analysis of the company's financial position</p> <p>Analysis of financial results and profitability</p>	<p>Balance of income and expenses</p> <p>Payment calendar</p> <p>Report on compliance schedule of payments</p> <p>Commission report on the results of inventory of assets in the form of cash and payment documents</p> <p>Statement of reconciliation of accounts receivable and accounts payable</p> <p>Summary-report on the availability of received and issued claims and claims</p> <p>Summary-report on the amount of losses due to non-compliance with financial discipline</p> <p>Summary-report on the value and dynamics of the indicator</p>	<p>Daily /</p> <p>Weekly /</p> <p>Monthly /</p> <p>Quarterly /</p> <p>Yearly</p> <p>Upon completion of the inventory</p>
Procurement activity	<p>1. Selection of suppliers according to their degree of reliability</p> <p>2. Analysis of the movement of non-current assets and inventories, including the level of provision of non-current, material and labor resources</p> <p>3. Quality control of raw materials</p> <p>4. Inventory of non-current assets and inventory</p> <p>5. Evaluation of the use of warehouse space</p>	<p>Result of tender</p> <p>A summary of the requirements of raw materials</p> <p>Results of laboratory tests</p> <p>Inspection report</p> <p>Quality certificate</p> <p>Commission report on the results of inventory of non-current assets and inventory</p> <p>Information about the areas used</p> <p>Act on losses in connection with unused immovable objects</p> <p>Report on compliance with the company's staffing table and</p>	<p>Daily /</p> <p>Weekly /</p> <p>Monthly /</p> <p>Quarterly /</p> <p>Annually</p> <p>As the tender is organized</p> <p>As inventory arrives at the warehouse</p> <p>Upon completion of the inventory</p> <p>As the competition for vacant positions is announced</p>

		<p>staff turnover (within the framework of monitoring the availability of labor resources)</p> <p>Summary-report on the value and dynamics of the indicator</p>	
Production activity	<ol style="list-style-type: none"> <li>1. Implementation of the production plan</li> <li>2. Control of raw materials consumption for production needs and management needs</li> <li>3. Control of execution of budgets of General production and General economic expenses</li> <li>4. Checking the correctness of calculating the cost of production</li> <li>5. Identification of deviations in production costs and product cost indicators</li> <li>6. Ensuring the needs of the production process in personnel</li> </ol>	<p>Summary-report on the value and dynamics of the indicator</p> <p>Commission report on the results of inventory of work in progress</p> <p>Summary-report on the presence of defects in production, the amount of losses and the perpetrators</p> <p>Equipment downtime report</p> <p>Report on compliance with standards and product cost calculation</p> <p>Report on the turnover in respect of production workers</p>	<p>Daily /</p> <p>Weekly /</p> <p>Monthly /</p> <p>Quarterly /</p> <p>Annually</p> <p>When completed</p> <p>Inventories</p> <p>By implementation order</p> <p>On the facts of the occurrence of non-productive costs</p>
Marketing and sales activities	<ol style="list-style-type: none"> <li>1. Monitoring potential buyers and customers</li> <li>2. Analysis of buyers by sales volume and their solvency</li> <li>3. Applying the discount, bonus and cashback policy</li> <li>4. Control of the execution of contracts for the supply of products (checking for quality and quantity, compliance with payment deadlines, and others)</li> <li>5. Identifying deviations of actual sales expenses from the budget (plan), determining their causes and the perpetrators</li> <li>6. Providing a sales plan</li> <li>7. Analysis of new sales markets, the level of satisfaction of demand for products, revision of pricing policy, entering the market with new products</li> </ol>	<p>Summary-report on the value and dynamics of the indicator</p> <p>Summary-report on the availability of received complaints regarding the quality of finished products</p> <p>Summary-report on issued claims for non-compliance with payment terms for delivered products</p> <p>Results of the tender for the supply of products</p> <p>Results of laboratory tests</p> <p>A certificate of inspection, Certificate of quality</p> <p>Commission report on the results of inventory of finished products in the warehouse</p> <p>Information about the workload of the finished product warehouse</p> <p>Act on losses due to the Deposit of finished products</p>	<p>Daily /</p> <p>Weekly /</p> <p>Monthly /</p> <p>Quarterly /</p> <p>Annually</p> <p>As orders are received</p> <p>As of the conclusion of contracts for the supply of</p> <p>Upon completion of the contracts for the supply of</p>



## 7. Conclusion

This systematic approach will allow you to gradually track and control each stage of increasing the company's value in the form of creating added value of the final product. These key performance indicators are both financial and non-financial in nature. It is important to ensure that they are balanced so that the cost of creating information does not exceed the benefit of their informativeness. The set of these indicators and their balance in practice are determined by the main goal of the company's activity. A balanced scorecard developed for a specific company should take into account the specifics of its activities and function systematically. An established system for monitoring key indicators will allow the company to determine corporate and individual goals and bring them to employees at various levels, to track how well the strategic goals are being met. Control of key performance indicators is carried out within the framework of the General supply chain strategy system, which contributes to the normal and effective functioning of the integrated business management system (IBMS) in the company.

In our opinion, supply chain strategy plays a major role in the creation of integrated business management system and takes a dominant position in it. It is this systematic approach to accounting and analytical support of business that can ensure the normal functioning of the organization and obtain high performance results.

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