

# ACCOUNTING AND TAXATION

DOI: [http://doi.org/10.31617/1.2025\(161\)10](http://doi.org/10.31617/1.2025(161)10)  
UDC 657.012.32=111



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## NON-FINANCIAL EVALUATION IN MANAGEMENT ACCOUNTING: METHODS AND APPROACHES

*Redesigning modern accounting and reporting as a system based solely on the valuation of objects is an urgent and objective requirement dictated by the logic of modern business. Non-financial (non-cost) indicators are an effective tool for assessing the impact of an enterprise on the social and natural environment, its ability to sustainable development, which allow comprehensively displaying a set of parameters that reflect the state of resources and their sources, activities and their results of an economic entity for the needs of all users with legal access. These indicators, integrated using key success factors, can be effectively used in operational and strategic management accounting and management reporting. In this aspect, the feasibility of developing a methodological toolkit for non-financial assessment applicable to operational and strategic management accounting is analyzed and determined, and a description of non-cost assessment methods in management accounting is described based on the origin of the source information, advantages and*

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## НЕФІНАНСОВЕ ОЦІНЮВАННЯ В УПРАВЛІНСЬКОМУ ОБЛІКУ: МЕТОДИ ТА ПІДХОДИ

*Переосмислення конструкції сучасних обліку і звітності як системи, побудованої суто на вартісному оцінюванні об'єктів, є актуальною та об'єктивною вимогою, яку диктує логіка сучасного бізнесу. Нефінансові (невартісні) вимірники є ефективним інструментом оцінки впливу підприємства на соціальне та природне середовище, його здатності до сталого розвитку, що дозволяє всебічно експонувати комплекс параметрів, який відображає стан ресурсів та їх джерел, діяльність та її результати суб'єкта економіки для потреб усіх користувачів з легальним доступом. Ці вимірники, інтегровані з використанням ключових факторів успіху, можуть ефективно застосовуватись в оперативному та стратегічному управлінському обліку та управлінській звітності. В цьому аспекті проаналізовано та визначено доцільність напрацювання методологічного інструментарію нефінансового оцінювання стосовно оперативного й стратегічного управлінського обліку, розглянуто характеристику методик нефінансового оцінювання в управлінському обліку за ознаками*



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*problematic features of non-financial assessments. The possibilities of using such assessments are revealed and the characteristics of non-cost assessments for operational and strategic management accounting are given. The research hypothesis is based on the assumption that the synergistic use of both cost and non-cost assessment tools in management accounting will allow obtaining the most complete and reliable information about the object of assessment. The research methodology, along with traditional methods of scientific knowledge, is based on the use of the principle of complementarity, which involves the simultaneous use of several measurement descriptions for one object of assessment, each of which will correspond to objective reality, but essentially excluding other descriptions, that is, assuming the parallel use of several assessments of one object – financial and non-financial – to represent the multidimensional reality of the object. The research results confirm the thesis that the use of non-financial measures in management accounting will allow obtaining more complete and relevant information about the object of assessment than traditional cost assessment.*

**Keywords:** non-financial evaluation, synergy, factual data, professional judgment, motivational capital, benchmarking.

**JEL Classification:** D84, M41.

## Introduction

The modern accounting and reporting systems are in a state where the objective fact is the requirement of users to provide information that excludes traditional, in particular, cost evaluation of its objects. There is a radical redesigning of traditional accounting, only cost measurement and evaluation, through the inclusion in the accounting and reporting system of a set of indicators that cannot be adequately measured in monetary terms. Such non-financial (non-cost) indicators have become a tool for determining and assessing the long-term and operational impact of an enterprise on the social and natural environment, as well as its ability to sustainable development. Complementing traditional cost metrics, they make it possible to most fully reflect the complex parameters of the business entity's activities in the interests of all stakeholders.

These non-financial indicators, integrated with the use of key success factors, can be effectively used in operational and strategic management accounting and management reporting. As Levitska (2019) notes, the most important feature of reporting is "achieving economic benefit/utility from the use of ... information by its users" (Levytska, 2019). Therefore, there is a need to research, generalize and classify such metrics in the interests of both the accounting and reporting methodology and practical users of administrative accounting information, management, and all stakeholders.

*походженням вихідної інформації, переваг і проблемних рис невартісних оцінок. Розкрито можливості застосування та наведено характеристики нефінансових оцінок для оперативного та стратегічного управлінського обліку. Гіпотеза дослідження побудована на припущенні, що синергічне застосування як вартісних, так і нефінансових (невартісних) інструментів оцінювання в управлінському обліку дозволить отримати максимально повну та достовірну інформацію про об'єкт оцінювання. Методологія дослідження, поряд з традиційними методами наукового пізнання, заснована на використанні принципу додатковості, що передбачає одночасне застосування для одного об'єкта оцінювання декількох вимірних описів, кожен з яких відповідатиме об'єктивній реальності, але по суті виключаючи інші описи, тобто припускаючи паралельне застосування декількох оцінок одного об'єкта – фінансових та нефінансових – для представлення багатовимірної реальності об'єкта. Результати дослідження підтверджують тезу, що використання нефінансових вимірників в управлінському обліку дозволить отримати більш повну і релевантну інформацію про об'єкт оцінювання, аніж традиційне вартісне оцінювання.*

**Ключові слова:** нефінансове оцінювання, синергія, фактографічні дані, професійне судження, мотиваційний капітал, бенчмаркінг.

Thus, the need to develop principles and tools for exposing parameters and processes that are not amenable to (or cannot be determined accurately enough) using cost (financial) indicators, and to form a methodological toolkit for non-financial assessment for use in accounting support for business management, in particular at the level of management accounting, can be considered a scientific and methodological problem.

The issue of the methodology for applying a number of non-financial assessment aspects attracts the attention of modern researchers. In particular, Androsenko (2024) studied non-financial indicators in management accounting of functional blocks of enterprise activity (logistics, production, sales and management), as well as in relation to the assessment of expenses and income of a business entity. Zhurakovska and Chudovets considered some possibilities for applying non-financial assessment of intangible assets (Zhurakovska & Chudovets, 2015). In Chuenkov's and Korol research, attention is paid to aspects of non-value-added valuation of an enterprise's capital, in particular human, social-reputational, intellectual, in the integrated reporting system (Chuenkov & Korol, 2023). Aspects of using such a non-value-added valuation method as benchmarking in accounting and reporting, in particular the management component, are considered by Kundrya-Vysotskaya (2020). Kozenkova in her monograph addressed the issue of valuation using non-financial metrics of "implicit" assets as components of intangible assets and goodwill (Kozenkova, 2022). The study by Hálek et al. (2020) is devoted to the issues of advantages and problematic features of non-financial valuations in accounting, in particular their application in its management subsystem, and Mashovic (2018) investigates certain issues of applying such valuations to key factors of company success. Certain industry-oriented aspects of the use of non-financial metrics in evaluation in construction practice are substantiated by N. Kraus and K. Kraus (2023). However, the emphasis for research remains primarily the use of non-financial assessments primarily in the interests of reporting, mainly integrated, as well as the lack of a systematic description and generalization of non-financial assessment metrics for the specific needs of operational and strategic accounting in the formation of management reporting itself.

Often, business in such matters is ahead of theoretical research by scientists, so the development of a systematic methodological base is an objective requirement of a modern accounting evaluation system, subordinated to the requirements of operational and strategic management.

The aim of the article is to reveal the principles of using non-financial evaluation methods in the context of management accounting as one of the tools for ensuring relevant management decisions. Achieving this aim will be realized through the implementation of the following tasks: to clarify the parameters and functionality of using non-financial assessments in management accounting; to outline the principles of classification and the possibilities of using non-financial evaluation indicators for measuring and exposing critical success factors and key performance indicators; to reveal

aspects of using some types of non-value-added evaluation (in particular, benchmarking) in operational and strategic management accounting.

Research hypothesis is that only the synergistic use of cost and non-cost (non-financial) assessment tools in management accounting will allow obtaining the most complete and reliable information about the object of assessment. For this, in addition to the existing methodological tools of monetary assessment, it is necessary to develop a methodology for non-financial assessment of accounting objects with appropriate instrumental support.

During the research, general scientific and specific methods of scientific knowledge were applied: comparison – to compare different views of researchers on the issues and options for using non-cost assessment metrics; analysis and synthesis – when studying the definitions of different types of assessments in scientific research, standards, regulations and other sources; logical generalization and grouping – for critical analysis of the conceptual and categorical apparatus to identify classification features of different types of non-financial assessments.

The application of the principle of additionality in relation to the use of different valuation options is due to the fact that there is practically no regulated algorithm for the application of non-value-added valuations, and at the same time, the implementation of valuation in a situation of uncertainty or the possibility of choosing from alternatives may be inaccurate or even critically erroneous. Therefore, it is possible to simultaneously apply several measurement descriptions to one valuation object, each of which will correspond to objective reality, but formally exclude other descriptions, that is, it will assume the parallel application of several valuations of one object, in particular financial and non-financial, each of which will correspond to objective reality, but formally excluding (and complementing) other descriptions, will assume their parallel application.

The main part of the article considers the following issues: the first section provides a brief description of the conceptual apparatus of the study and an analysis of the organizational and institutional foundations of non-financial valuation in management accounting; the second section is devoted to the study of non-financial valuation methods, their characteristics, strong and problematic features; The third section analyzes the methodological principles and procedures of non-financial evaluation in operational and strategic management accounting.

## **1. Organizational and Institutional Principles of Non-Value Measurement in Management Accounting and its Functional Basis**

*Non-financial assessment* in management accounting involves the use of non-financial (i.e., not measured in monetary terms) indicators for assessment, in particular, measuring with the help of numbers, resources and obligations of a business entity in the process of capital circulation, as well as the efficiency of the enterprise. It is based on data that is not directly

related to cash costs or revenues but has a significant impact on the overall performance and the company's strategy itself.

In the reporting system, the use of non-financial assessments has already become the norm, which primarily concerns the integrated reporting system. Thus, on the path to European integration, a mandatory step is the full implementation of EU Directives into the legal field of Ukraine, including EU Directive 2022/2464 "On Corporate Sustainability Reporting" (Directive (EU) 2022/2464, 2022) (hereinafter referred to as CSRD) into national reporting practice, which directly indicates the use and exposure of indicators presented in a non-value dimension.

The Plan Comptable Général of France (hereinafter referred to as PCG) regulates a number of issues of organization and methodology of management accounting of enterprises. Section 8 of the PCG "Components of consolidated information" allows enterprises to use additional accounts to collect and present information necessary for internal management control. This opens up opportunities for the use of non-financial indicators in management accounting.

In particular, in paragraph 832-1 of the PCG it is stated that management accounts may be supplemented with non-financial indicators to assess the efficiency of the enterprise, productivity and other indicators that are important for decision-making within the organization. Therefore, the PCG does not describe specific non-financial indicators, it leaves room for their use in management accounting as a tool for analytics and control.

In the modern domestic legal framework, there are no direct instructions on the use of non-value metrics in accounting and reporting (including management).

We will try to visualize the functional logic of the use of non-financial assessment in management accounting with a diagram (*Figure 1*).

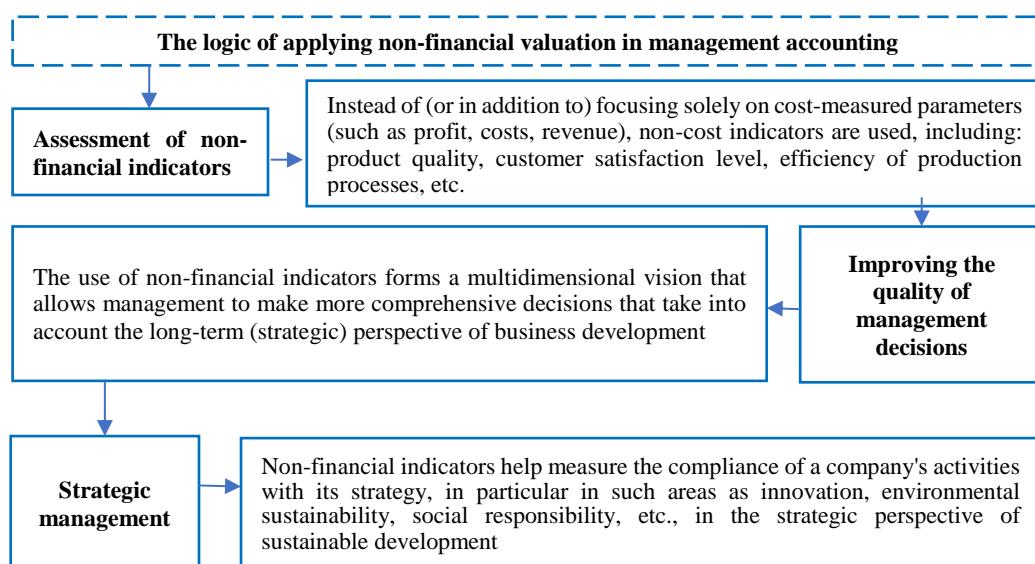


Figure 1. Application of non-financial valuation in management accounting

Source: compiled by the authors.



Thus, the logical process of non-cost valuation, initially based on operational management accounting, in the process forms the information support for the strategic level of business management.

## **2. Characteristics of non-financial valuation methods in management accounting**

The origin of the information being processed is critically important for accounting. Non-value estimates used in management accounting are based essentially on two sources of information – either a factual (essentially documented) basis, common to all types of accounting, or on the basis of professional judgment of accountants and managers.

The first group of estimates is based on formally documented facts as objectively measurable data. They provide more accurate indicators for analysis and decision-making, however, being retrospective, they have practically no predictive value (except for trend analysis when applying analogies of situations according to historical patterns).

Estimates belonging to the second cluster depend on the experience, objectivity and intuition of accountants and managers. They take into account subjective factors, forecasts and assumptions, which makes them more flexible, but less accurate compared to data based on facts. Professional judgment is used in cases where data are difficult to measure or are approximate or unavailable, while factual data is used to accurately measure those aspects of the object of assessment that can be accurately quantified.

Such assessment can be actively used to assess the parameters of the so-called "intangible" (or "intangibile") assets that are components of human capital. These accounting objects, such as brand reputation, reputational or motivational capital, do not have a specific market value measured for presentation in regular reporting, and therefore non-financial approaches allow us to take into account and assess their characteristics in the activities of the enterprise.

The characteristics and scope of approaches to the application of non-financial assessment are shown in *Figure 2*.

The characteristics of non-financial evaluation metrics are represented by a number of established problematic aspects and shortcomings inherent in them. In the management accounting system, researchers (Hálek et al., 2020) include the lack of unified metrics, and therefore, indicators unique to each enterprise; evaluation systems are difficult to implement; units of measurement suggest ambiguous interpretations and require comments and interpretations.

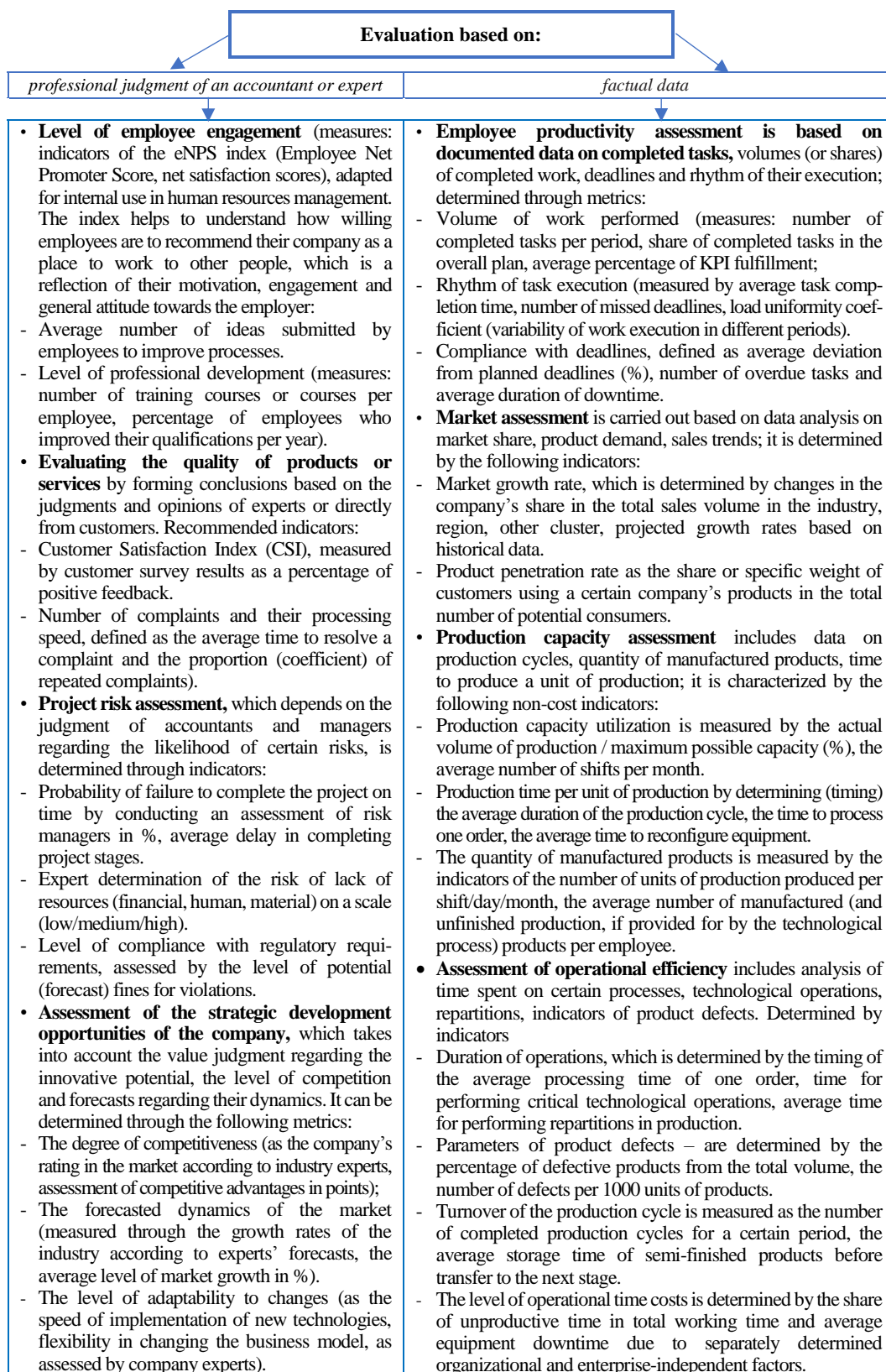


Figure 2. Characteristics of applying non-financial valuation methods in management accounting by the origin of information

Source: compiled by the authors.

At the same time, the researchers point to other groups of problematic features, which are summarized in the *Table*.

Table

Characteristics of problematic features of non-financial valuations  
in management accounting

The nature of the deficiency	Potential consequences of its application
Retrospective assessment: factual – historical data that does not always reflect the current or future parameters of the assessment object	Incorrect forecasting or decision-making, especially in rapidly changing market conditions
Focus on short-term results, such as quarterly or annual earnings	Management making decisions that maximize short-term benefits to the detriment of the long-term development of the company or line of business
Failure to consider risks and uncertainties that may significantly affect future financial results	Inflated valuations or insufficient attention or disregard for potential negative scenarios
High subjectivity: some financial estimates, for example, regarding depreciation, may be too subjective and depend on the valuation methods chosen by management in the accounting policy	Impact on the accuracy and adequacy of calculations (for example, regarding cost) and analysis, which can lead to manipulation of results to meet short-term goals
Ignoring intangible (intangible) assets: financial estimates focus on measuring value indicators, such as profit or expenses, but do not take into account the components of intangible assets (reputational and motivational capital, such as customer loyalty, employee knowledge), do not take into account the impact of human capital on the efficiency of the enterprise	Underestimation of important factors that affect the long-term success of the enterprise, in particular, irrelevant assessment of its components that form the complex value. Also based on such estimates – insufficient investment in personnel development, decision-making that reduces employee motivation
Impact of inflation: valuations mostly do not take into account inflationary processes and their impact on the purchasing power of money	Distortion of analysis results, especially when comparing financial indicators on a long-term track
Lack of consideration of the social and environmental consequences of the enterprise's activities	Promoting ignoring business responsibility to society and environmental responsibility, which in a strategic long-term perspective can comprehensively harm the company

Source: compiled by the authors based on (Hálek et al., 2020).

Therefore, the above features are not so much shortcomings as organic characteristics of such assessments that impose their limitations on use. In addition, to achieve an objective picture of the assessment, business practice itself involves the synergistic application of both financial and non-financial indicators in relation to their objects. The scientific justification of this approach is based on the principles of complementarity. Its essence can be formulated as follows: to reproduce the integrity of a phenomenon at a certain stage of its cognition, it is necessary to apply such approaches to the characteristics of the object of assessment that are mutually exclusive and mutually limit each other. These may be "additional" classes of concepts that will be used separately depending on special (for example, experimental) conditions, but only taken together do they exhaustively represent all the information about the object being described. At the same time, the better one indicator is defined, the less accurately another indicator related to it will be calculated. In our study, this principle was applied to find the most complete characteristic of the object of assessment using exposure through both financial and non-financial metrics.



Consider a company that produces office equipment. Its financial indicator – quarterly profit – meets the target norms set by the owners, but at the same time the level of customer satisfaction (a non-financial indicator) has dropped significantly due to the deterioration of after-sales support (due, for example, to savings on training and education of personnel in service centers). If the company ignores this non-financial aspect, in strategic terms this may lead to the loss of the customer base and a decline in profits, even if the operational financial results will look positive for some time due to the inertia of the process.

The synergy of applying both approaches will allow managers to understand that although financial results are important, for long-term success it is also necessary to improve non-financial indicators, such as customer support, due to the corresponding costs, which in the future may slightly reduce profits. At the same time, non-financial indicators used in management accounting are not limited to qualitative indicators, as noted (Androsenko, 2024).

### **3. Methodological principles and procedures of non-financial valuation in operational and strategic management accounting**

Therefore, non-financial evaluation measures can be applied at the levels of both operational and strategic management accounting, in short-term (within a calendar year or production cycle) and long-term (over a year) perspectives. These measures are correlated with key performance indicators (KPI). The parameters' characteristics of their application are summarized in *Figure 3*.

The use of such parameters is possible both comprehensively and locally, depending on the defined measurement task. An example of a non-financial assessment of a company's motivational capital is the characteristics measurement of such an element of corporate care for personnel as the employees' transportation by shuttle to/from work. In this case, the cost assessment of this program as an element of motivational capital is measured according to financial accounting data as the sum of direct and overhead costs associated with the transport service (the cost of the driver's salary and social contributions related to it, the cost of fuel and lubricants, the share of depreciation deductions proportional to the provision of the service, expenses paid to contractors and partners, etc.). At the same time, in the non-financial dimension, it is possible to parameterize such an element of motivational capital through indicators of the absolute number and share of employees covered by the service, the structural breakdown of the covered personnel, time characteristics (measured by timekeeping, time spent on the road and time saved by employees, which can be found out by conducting a questionnaire).

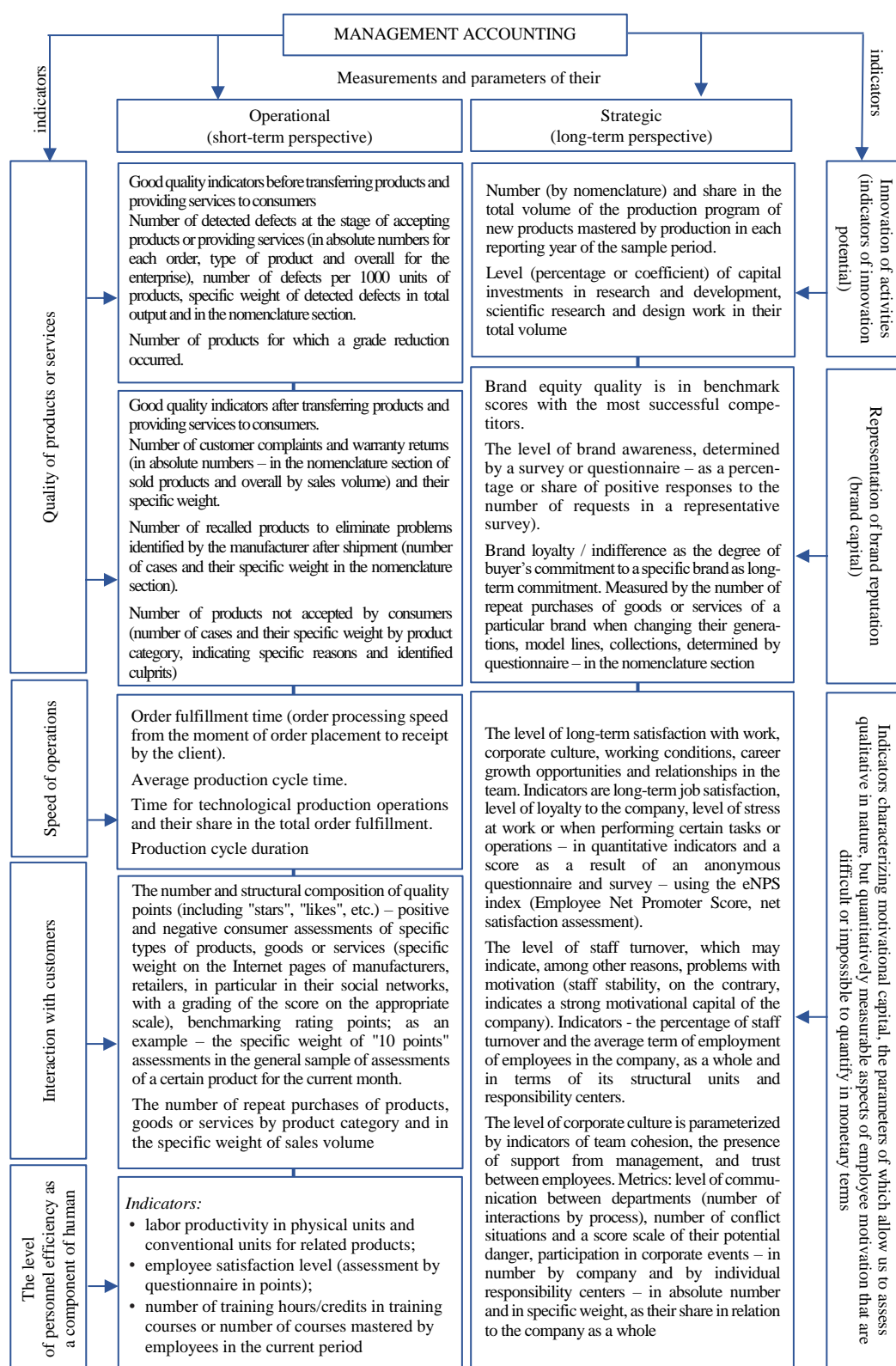


Figure 3. Parameters for the use of non-financial measures and their indicators in operational and strategic management accounting

Source: compiled by the authors on the basis of (Gurzhiy, 2022; Medvid et al., 2022; Zadniprotsky, 2024).

Another example of non-financial evaluation is the use of the eNPS (Employee Net Promoter Score) index in management accounting – an indicator of the level of loyalty and satisfaction of a company's employees as a component of its motivational capital. The definition of the index is based on the concept of Net Promoter Score (NPS), originally developed to assess customer loyalty, but adapted for internal use in human resources management. The eNPS indicator helps to understand how willing employees are to recommend their company as a place to work to other people, which indicates the level of their motivation, involvement and general attitude towards the employer (Hanapraveena & Ayisha Millath, 2024, pp. 420–424). The eNPS index, which is one of the key performance indicators, is calculated based on employees' answers to one key question of an anonymous questionnaire: "How likely are you to recommend our company as a place to work to your friends or acquaintances?" The answer is rated on a scale from 0 to 10, where: 0 – I would not recommend at all; 10 – I would definitely recommend it.

The survey results are distributed by the proportion of answers into groups:

"Promoters" – those who gave a score of 9 or 10, who are very satisfied and loyal to the company.

"Passives" – those who gave a score of 7 or 8, who are generally satisfied but do not show strong loyalty.

"Detractors" – those who gave a score of 0 to 6. They are dissatisfied and may negatively affect the company's reputation.

The final calculation of the index is determined by the formula:

$$eNPS = \% \text{ Promoters} - \% \text{ Detractors}.$$

The proportion of "neutrals" is not taken into account in the calculation. The final result is displayed as a number from -100 (all criticized) to +100 (all promoters). A positive eNPS (above 0) indicates a predominance of loyal employees; a high (30 and above) eNPS is considered a good indicator in most industries, and a negative index (below 0) indicates significant problems with motivation, culture or working conditions and, accordingly, low motivational capital of the company. At the same time, the indicator does not take into account the depth and subjective reasons for dissatisfaction or loyalty (to determine them, additional questions are required in anonymous questionnaires), being dependent on the subjective perception of employees, their psychotypes and the influence of random triggers.

Therefore, to determine the values of non-value metrics in the assessment process, direct observation (for example, counting, timing), as well as surveys and questionnaires can be used. The final formalized result of the measurement can be either a special form of management reporting or

the inclusion of such information in strategic reports or integrated reporting. Thus, we can parameterize the characteristics of motivational capital as an important key factor in the company's success in a sufficiently comprehensive manner.

### Conclusions

Identification, recognition and evaluation of accounting objects and enterprise activity processes using non-cost indicators is an important and promising component of company management. It allows us to identify and measure the strengths and weaknesses of the system and critical success factors that escape monetary evaluation, and to avoid the categorical limitations imposed by the cost measurement of financial accounting. Both operational and strategic management accounting are objectively interested in developing and implementing in practice a methodological toolkit of non-financial evaluation, which will facilitate the adoption of informed management decisions. Thus, among the stages of implementing an integrated system of management accounting, budgeting and BSC, there is "the formation of indicators that reflect the degree and possibility of improvement that have arisen in certain areas that are directly affected by the implemented management tool" (Fomina, 2017), which also includes a set of measures for implementing a non-cost evaluation system.

The use of non-financial assessment in operational and strategic management accounting, the addition as a result of its application of the traditional system of financial (cost) accounting indicators for the exposure of objects, which, although they can be described through quantitative parameters, are practically impossible to tax, will allow obtaining a more complete and comprehensive characteristic of them, compared to the traditional approach. This confirms the hypothesis of the research that the synergy of the use of financial and non-financial assessments will provide comprehensive and maximally complete information about the object, supplementing information on the measurement of various and difficult to compare its parameters. The non-financial metrics themselves for building a comprehensive management accounting system should be classified, in particular, depending on the sources of the information received both factual and obtained on the basis of the expressed professional judgment, and also separately, for the needs of the strategic and operational subsystems of management accounting. Non-financial measurement can be a qualitative tool for assessing key performance indicators (KPIs), for example, using metrics of employee loyalty and satisfaction; benchmarking is a reliable tool for non-financial measurement, in particular for assessing customer interaction parameters.

At the same time, there is no formalized universal methodological approach to determine all non-value characteristics of management accounting objects in both operational and strategic applications. Enterprises

independently choose them, adapting the methodology for their application, based on the characteristics of their activities, their scale, priorities and strategies, and the task of accounting is to ensure the relevance of such a choice with the developed and systematic tools for non-value assessment. Therefore, further research can be devoted to deepening the systematization and structuring of non-financial assessment tools. Also interesting are further investigations into correlations and cause-and-effect relationships between non-financial assessments (such as employee loyalty according to the eNPS index) and financial results (profitability), for modeling business efficiency parameters. Further research into problems related to the subjectivity of non-financial assessments, their comparability, and the possibility of developing certain universal standards for their measurement and exposure in management accounting also looks promising.

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**Conflict of interest.** The authors certify that have no financial or non-financial interest in the subject matter or materials discussed in this manuscript; the authors have no association with state bodies, any organizations or commercial entities having a financial interest in or financial conflict with the subject matter or research presented in the manuscript. Given that the authors are affiliated with the institution that publishes this journal, which may cause potential conflict or suspicion of bias and therefore the final decision to publish this article (including the reviewers and editors) is made by the members of the Editorial Board who are not the employees of this institution.

The authors received no direct funding for this study.

Fomina, O., & Zadniproviskyi, O. (2025). Non-financial evaluation in management accounting: methods and approaches. *Scientia fructuosa*, 3(161), 126–139. [https://doi.org/10.31617/1.2025\(161\)10](https://doi.org/10.31617/1.2025(161)10)

*Received by the editorial office 08.11.2024.*

*Accepted for printing 20.03.2025.*

*Published online 11.06.2025.*