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## **ORGANIZATIONAL ASPECTS OF STRATEGIC MANAGERIAL ACCOUNTING WITH CONSIDERATION OF INTERNATIONAL PRACTICE**

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Success and competitiveness of domestic enterprises within current dynamic conditions is impossible without management efficiency increase, its activity monitoring, forecasting and precaution of problem situations, combination of measuring figures of strategic and operating management. These can be achieved through implementation in the current practice of domestic entities of strategic managerial accounting as an integral, flexible, multifunctional system of data, oriented to satisfy specific informational managerial requests to make efficient managerial decisions.

Strategic managerial accounting is related to the term “strategic management” as the system of registration, generalization and presentation of the data, significant for strategic managerial decision-making by the managers of the enterprise. Considering its peculiarities, it is important to notice that in a same way to the system of traditional managerial, the strategic accounting is not regulated in domestic legislation; managers of the enterprise determine parameters of its objects classification and informational provision. Information of strategic managerial accounting, specified for managers of the enterprise, is a trade secret and has confidential character.

On the basis on peculiarities of strategic managerial accounting the authors distinguish the following groups of the most important informational purposes, which can be solved with the help of created system:

1. Assessment (of enterprise activity efficiency, certain units, types of products, etc.);
2. Control (of expenses, cash flows etc.);
3. Planning and budgeting (profit maximization, strategic planning and managerial decision-making, business-strategy implementation );
4. Interpretation and presentation (of business activity results, business activity types);
5. Cost calculation (of products, goods, services).

Peculiarities of strategic managerial accounting determine the field of its appliance through wide informational provision of enterprise management, taking into consideration the influence of external environment. Strategic managerial accounting implementation, with reference to its peculiarities, provides strong informational effect in the field of informational provision of enterprise management. But implementation of strategic managerial accounting on domestic enterprises is a slow process. It can be explained by possible destroy of existing type of informational relations and the structure of responsibilities on the first phase of its implementation, which can be critically risky for enterprises, working in terms of crisis economy with low level of profitability. Also strategic managerial accounting implementation in domestic enterprise activity, as usual, is followed by the absence of motivation of top managers, low professional skills of specialists in the field of strategic aims formation and execution. Implementation of strategic managerial accounting extends informational basis of managerial decision-making, which can lead to increase of business activity efficiency. Enterprises should pay more attention to efficient ways of informational data formation with the assistance of strategic managerial accounting. Traditional practice of managerial accounting keeping and its role are still of extreme importance, but current tendencies of economic challenges stimulate functional extension of informational provision of decision-making process, through the system of strategic managerial accounting, directed to further development of managerial function execution through appliance of long-term analytical and assessment methods.