SECTION 7. ACCOUNTING, ANALYSIS AND AUDIT

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FORMATION OF STRATEGIC MANAGEMENT ACCOUNTING AS INFORMATION SYSTEM TO SUPPORT THE PROCESS OF STRATEGIC BUSINESS MANAGEMENT

In the article the urgency of research of the system of strategic management accounting is justified. Strategic management accounting is proposed to be considered as modern technology information support of the strategic management process. The results of a survey of executives and top managers of industrial enterprises regarding the quality of information support of strategic management process are presented. The need of information support for strategic management process is confirmed on the results of the survey.

Formation of accounting and analytical support of strategic management process from the standpoint of system approach is justified.

The significance of the synergetic effect of economic information integration for the development of new methodological tools of strategic management accounting is presented. The author's definition of strategic management accounting is given. Tasks of strategic management accounting based on the author's understanding of the nature of strategic management accounting are defined. The basic requirements to the information formed in the system of strategic management accounting are defined.

General scheme of accounting and analytical support of strategic management process is developed. The problem of information support at all levels of decision making is formulated. Information support of strategic management process of the enterprise based on the model of Vensil/Lagrange is proposed.

The main stages of pre-design researches on creation of information-analytical system of enterprise management are summarized. Approaches to the organization and functioning of the strategic management accounting at the enterprise are formulated.