

ACCOUNTING, ANALYSIS AND AUDIT

Strategic management track in the system of admitting of decision

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The management accounting in XX century was directed on the internal management. The strategic management accounting provides not only with necessary information for the production, the marketing, the research and the development but also offers the analyses of activity considering strategic goals, uses methods of obtaining the information about critical success factors: the quality, the innovation, the time est. for the enterprise development's strategy optimization.

The creating system of strategic management track which is able to make rapid decision on the necessity of accepting of concrete, one-time strategic decisions, needs active participative of management staff which make such decision. They only know the types of future decisions and that alternative strategy which should be considered for each other of them. Because the financial managers must provide the necessary information with the any of variants, creating strategic management system has to be communal dial.

Strategic management track – is information support of performance which is based on the ensuring of company managers with the all information is needed for performance and control of the development of company according to the interests of its owners and other partner groups (creditors, clients, suppliers, personnel, government and society).

Tasks of strategic management track are:

- formation of informational providing for analysis of potential markets for company;
- ensuring of strategic analysis of own potential and defining of of key factors of success for company;
- providing adequate information for ensuring realization of the chosen strategy and drawing up the reporting on key factors of success;
- ensuring feedback on the reached results and their coordination with strategic objectives (strategy realization monitoring);
- providing information about long-term consequences of various directions of action.