

THE DEVELOPMENT OF TOOLS FOR THE IMPLEMENTATION OF PROGNOSTIC FUNCTIONS OF STRATEGIC MANAGEMENT ACCOUNTING IN THE MANAGEMENT OF ENTERPRISES

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In the article the need for further study of the prognostic function of management accounting in the strategic management of the enterprises is studied. Communication and information strategic management accounting to decision making and budgeting is clarified. The scientific works of domestic and foreign scientists on the predictive function of accounting and its role in the control system are analyzed.

The role and importance of strategic management accounting in the management is investigated. The basic specific features of strategic management accounting are defined. The value of information of strategic management accounting for specialists in the area of governance, with the choice of competitive strategy; forecasting of cost, profitability of sales in the long term; strategic plans development; assessment of current activities; selecting of alternative options in strategic decision-making is analyzed.

The tools of strategic management accounting to perform the prognostic function are studied. Budgeting as the primary instrument for strategic planning of activity of enterprise is investigated. In the article the concepts of "budgeting in the system of strategic management accounting" and

"strategic budget" are proposed. Tasks for the practical implementation of the budgeting system on the enterprise are set. The structure of the budgeting system and the ratio system objectives of budgeting of the enterprise objectives are developed. Balanced scorecard proposed by R. Kaplan and G. Norton of the organizational-structural model is based.

In the article organizational and structural models of the balanced scorecard in the strategic budgeting process at the enterprise are presented. The advantages of budgeting use based on the balanced scorecard are defined. The value of strategic budgets for the implementation of prognostic functions of strategic management accounting is provided.

Integration into the budgeting system of the enterprise is proposed and justified.

The importance of information for strategic management accounting at the strategic level for the formulation of appropriate strategic policies; long-term planning and control; decision making about strategic investments in new products, technologies; expansion of the client base; policy development in relation to strategic suppliers are emphasized.