

Organization of strategic accounting in terms of innovative activity

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The article deals with the essence of strategic accounting in terms of innovation enterprise and perspectives of its implementation in domestic enterprises as one of the main of increasing efficiency management. The analysis of strategic interpretations category of strategic accounting is made and the main trends in this area of accounting are found. Offered a methodological systematization of strategic accounting through the prism of five key parameters: subject of strategic accounting; strategic orientation of accounting; time limits; techniques (methods) strategic account; strategic mission of accounting. Provided own definition of strategic accounting management as a process of accounting management: value that is created by an enterprise, and is the property of the enterprise, as opposed to the perception of the future as uncertainty. This strategic understanding of accounting makes possible to determine the main directions of development for innovative companies: entropy (uncertainty of future innovative enterprise risk management); accounting management of innovative enterprise.

Advantages used as an information base the Chart of Accounts. It will allows strategic innovation accounting to control accounting management process on the basis of the invoices directly and innovation in terms of its value.

It is proved that innovation and goodwill are not only mutual influence on each other, but also form a synergy effect of this influence. This effect, firstly, should be reflected in the accounting and, secondly, it must also be managed. In order to solve these two problems it is prompted a corresponding chart of accounts due to the «synergistic effect», which will show the amount generated by the mutual influence of the value of innovation and goodwill. The results of the strategic accounting integrated in financial accounting and enterprise receives as a result of changes in the cost of innovation and change in value of goodwill. Therefore, strategic innovation accounting allows defining and managing of the material of innovation, that is, its value and the intangible part – the goodwill of the company.