

## STRATEGIC ASPECTS OF ENTERPRISE

**Fursa T.P.**

PhD, Associate Professor of Accounting and Finance,  
Ivano-Frankivsk Educational and Scientific Institute of Management  
Ternopil National Economic University

In today's economic conditions, when there are rapid changes in the economy and the chosen European direction of reform, it is necessary to pay attention to the effective management of the activities of modern enterprises, the ability to predict the results of the decisions in advance, that is, to synthesize the close connection of the result of the past, present and future activities of the enterprise and its competitors.

In economic activity there are many directions of enterprise movement, but it is necessary to choose the most effective way by which it will succeed. Therefore, it is expedient to completely calculate and build its financial strategy, analyze the methodology of its development, while outlining deficiencies, establish the economic nature, principles, components of the strategy and the level of its implementation.

The article deals with the theoretical foundations and practical situations of forming the strategy of the enterprise, in modern processes of economic reform. As many Ukrainian enterprises are increasingly focusing on survival, development opportunities are automatically turned to the background.

Different approaches to the formation of enterprise activity strategy are analyzed and systematized. The essence of the concept "enterprise strategy" is revealed, and it is proved the importance of forming strategic directions of managerial decisions of the enterprise taking into account internal and external factors of influence.

The approaches to designing and choosing a strategy are explored. Different types of models of enterprise strategy formation are highlighted. It is noted that the choice of strategy is based on analysis of key factors that characterize the state of the enterprise, its need for financial resources and the state of the environment. In this case, in each case, different channels are used to receive information and different degrees of its processing.

The management of the enterprise, which wants to function effectively in the modern market, is proposed stages of the formation and implementation of the company's business strategy, based on prediction of the directions of enterprise development, forms and adaptation to constant changes of the external and internal environment.