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MANAGEMENT ACCOUNTING IN THE STRATEGIC PLANNING

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Summary. Actual the use of management accounting instrategic planning system in the enterprise, the notions environmental management accounting, its degree of importance, performance evaluation.

Key words: *Management accounting, strategic planning, responsibility centers, administrative decision.*

With the separation of organizations with diverse forms of ownership of the privatization of state enterprises, accounting for only the total cost of which was used previously ceased to meet the requirements of the time. Enabling free pricing mechanism and independent assortment planning of products, development of other aspects of the market economy means new role of strategic management accounting. Let us analyze this aspect of management accounting as its place in strategic management. In short we can say that strategic management consists of four phases: strategic analysis, strategic choice, strategy implementation, evaluation. Management accounting should provide meaningful information for users of enterprise strategy (current indicators of changes in the strategic position).

Thus, from the point of view of strategic management income is not seen as the result of domestic enterprises, as well as external, that as a condition of the Company with respect to existing and potential competitors. Consequently, strategic management and control focused on the relative data on prices, costs, demand, financial position when their performance must necessarily be compared with similar data of competitors. Each of these indicators distinguish specificity calculation, the complexity and accuracy. But since there are methods for determining market research and forecasting methods is not an unsolved problem. Strategic decisions should ideally be based on evaluation of interactions with competitors until the forecast changes in market share and profitability over time.

The structure of these changes is very largely dependent on the resources of liquidity competitors. Often it is believed that the decision to release new products, penetration into new markets, acquiring new businesses, etc. are evaluated on the basis of the net yield stress value, adjusted for risk. Therefore, proponents of this position believe that profits make the most investment are perceived as tangible assets. Competition is not included. The economic reality – is another matter.

Reliability of profit depends on the profitability of the strategic position of the company. Investment in increasing and expanding the scope of implementation must assume a change competitiveness, it is this change should be subject to investment analysis. Analyze investments by various methods, such as modeling relationships demand, market shares, levels of investment, liquidity and the possibility of mobilizing funds.

Recent studies have identified ten key performance criteria of industrial activity. We list them according to the degree of importance: preparation for production; productivity of production workers, reversibility of work in progress; quality of incoming raw materials; the implementation; Performance support staff; Inputs; reversibility of finished products; precision consideration supplies; absenteeism.

Therefore, we divided responsibility centers .Profit center: the center manager is responsible for the volume of output in the monetary assessment – income, but is not responsible for the cost of the goods or services are sold center.

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