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MANAGEMENT ACCOUNTING AS A DIRECTION OF THE STRATEGIC MANAGEMENT PROCESS

Strategic management accounting has developed over the past thirty years, but there is still no agreement in the academic literature in terms of understanding the concepts and methods of this area of accounting. The adaptation of methods of strategic management accounting depends on the point of view on the concept of strategic management itself. To achieve competitive advantages, various concepts and applications of accurate strategic management accounting have been developed and studied, which becomes a challenge for accounting practices when providing up-to-date information in the process of making strategic decisions for the company.

The article examines the concept of «strategic management accounting», discusses the development of this direction in accounting, and also presents the results of a study conducted under the auspices of the Royal Institute of management accounting, devoted to the question of the extent to which management accounting supports the process of strategic management.

Keyword: management accounting, strategic management accounting, methods of strategic management accounting.

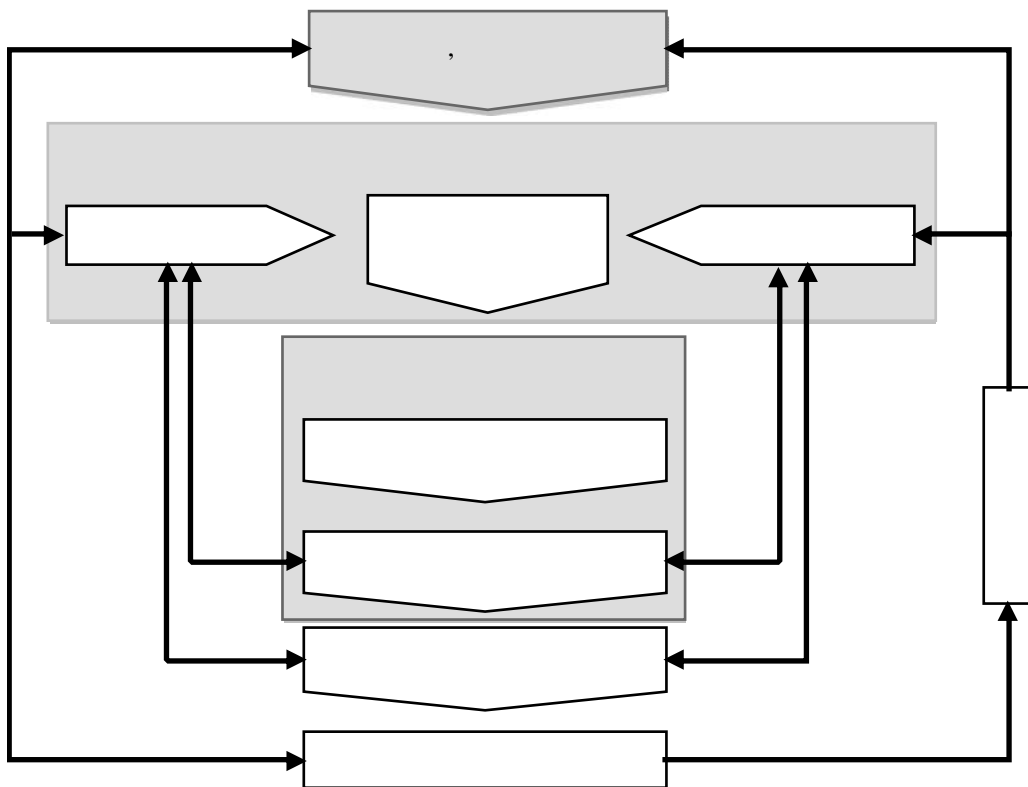
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