

STRATEGIJSKE ANALIZE U SISTEMU MENADŽMENTA

STRATEGIC ANALYSIS IN THE MANAGEMENT SYSTEM

M. Manylich¹, O. Myroniuk²

Summary

In terms of European integration one of the problems of domestic enterprises is survival in a competitive environment and their further development.

Solution of this problem requires a deliberate and effective acting strategy which can provide adaptation to changes of external environment and adoption of effective and appropriate measures. To develop a business strategy it is necessary to examine the cumulative effect of factors of internal and external environment. Strategic analysis is considered to be the initial phase of company's strategy development and gives an objective evaluation of own capabilities.

Nowadays in Ukraine there is a significant gap between management theory and practice and modern statement of strategic analysis. Most of the Ukrainian companies do not consider international standards and positive results of domestic and foreign enterprises activities.

Lack of strategic analysis is shown in two forms. First, businesses plan their activities based on the sustainability of external conditions. Second, in case of non-strategic management, development of program actions is based solely on the analysis of internal capabilities and potential of the company. This situation is due to reasons specific for domestic enterprises: ignorance of the executive staff through strategic analysis and intuitive approach to the strategy selection.

In addition to the above reasons, it is important that the method of the analysis (in particular matrix developed by foreign authors) is not adapted to local economic conditions and the process of analysis is time consuming (as in formal models it is difficult to anticipate all factors and adapt results to real market conditions) and completely new for Ukrainian companies.

In the process of selecting strategic decisions, concrete opportunities and alternatives open and reliable information appears which corrects solution produced at the beginning. Namely, with the change of circumstances and conditions it is necessary to apply the so-called situational approach, taking into account specific circumstances at this time it is necessary to use certain methods of forming strategy. An effective strategy always integrates typical characteristics of present concrete situation into the key factors of the future companies' success.

In unforeseen circumstances of Ukrainian market economy only some enterprises follow defined organizational and economic development strategy.

¹ Bukovina University, Chernivtsi, Ukraine

² Bukovina University, Chernivtsi, Ukraine

Most of them are concerned in rapid response to problems that appear at the moment. Due to imperfection of the legislative base and unpredicted market one should be very careful while choosing strategy. We should not build far-reaching plans. International experience shows that the period of strategy formation in industrial sectors of stable and developed economies takes approximately 10-15 years. In the production of goods it takes 3-5 years. Add to this instability of Ukrainian market, notably the chosen strategy should be flexible with respect to the external environment. For example, in our case it might be a success strategy of leadership in the production of goods. On the one hand, in Ukraine the social class of wealthy people is forming, on the other, the majority of the population is below the poverty line. The first is likely to give preference to products of western producers with higher quality, while others will buy products at low price. In any case, the strategy to a greater extent should be guided by market segments and predict whether it will decline in the future.

Therefore, the enterprises in modern conditions must involve analysts and strategists to the development of strategic solutions, because without appropriate analysis a decision can be taken randomly, and appear not effective in a competitive environment even lead to damage or failure.

As for the strategic analysis of the internal environment, there is information provided by management accounting, which focuses on the needs of both strategic and ongoing management aimed to optimize the use of resources, provide an objective assessment of units and individual managers.

Accordingly, the relationship of strategic analysis and strategic management accounting can determine the strategy and planning of future operations; can control daily operations, optimize the use of resources, evaluate the effectiveness and reduce subjectivity in decision-making.

The results of the study can be concluded:

- strategic analysis is an important step in the development strategy of the company to achieve its goals;
- strategic analysis of the results depends on the accuracy of the information that forms the strategic and managerial accounting.

Keywords: strategic analyses, management, company, development, accounting
