

STAFFING STRATEGIC MANAGEMENT ACCOUNTING AT THE ENTERPRISE

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Ensuring competitiveness, implementing a strategy for sustainable development of business entities in a market economy, introduces new requirements not to specific knowledge, but to the competencies of employees [1]. Ensuring the activity of specialists in strategic management accounting requires knowledge of modern methods and tools of strategic accounting and analysis, namely: strategic pricing and calculation; monitoring of competitive positions; positioning of the enterprise (according to the chosen strategy); planning and strategic budgeting; Balanced Scorecards; complex analysis (profitability analysis, SWOT-analysis, GAP-analysis, etc.) [2].

The competences of a specialist in strategic management accounting as objectively necessary information about all aspects of accounting and analytical work consist of the demanded practice of general and professional components. The determinant of the professional competence of the specialist in strategic management accounting is based on the concept of competence, which is the basis of modern educational technology and is based on a dynamic combination of knowledge, skills and values and personal qualities that successfully perform professional functions [2]. Psychological features of a specialist in strategic management accounting are manifested in the aggregate of general psychological properties of the person: the analytical and constructive composition of thinking; emotional and volitional stability; stress tolerance and adaptability to extreme conditions and factors of labor; empathy and reflection; general psychophysiological activity. Professional skills and abilities are objectively necessary for successful activity, include a large arsenal of his actions and "technician" in relation to the implementation of practical tasks, functions and responsibilities. In our opinion, it is possible to form the necessary skills for carrying out the specified tasks in the process of permanent training.

To assess the overall competence of specialists in strategic management accounting at the enterprise level, we propose using an integral indicator based on a competency-based approach based on the following criteria: cognitive motivation, professional skills, interpersonal and communication skills, managerial skills, collective skills, indicator "Strategic Management Account Specialist" by the eyes of the head of the enterprise ". The proposed methodological approach is universal and can be adapted for use in enterprises of any legal form and industry.

References:

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