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MANAGERIAL ACCOUNTING IN THE CONTEXT OF STRATEGIC POSITIONING OF AN ENTERPRISE

Introduction: enterprise strategic positioning is the important precondition of long successful enterprise functioning. Such strategic positioning defines the target character of interaction of enterprise with participants of market niche. Successful strategic positioning demands using special information that can be formed in a system of managerial accounting on the enterprise. **Aim of the article is** to make proposi-

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tions and recommendations concerning organization and essence of managerial accounting on an enterprise in context of making enterprise strategic positioning. **Methods:** description, graphical method, table method, benchmarking. **Results:** notions of managerial accounting and enterprise strategic positioning are considered. Two groups of indicators are generalized – indicators of enterprise market niche and enterprise position in market niche. The content of every one of generalized indicators is considered, indicators for their calculation are proposed, methods and sources of getting the necessary primary information are considered. **Conclusions:** making adequate strategic positioning of the enterprise demands reverse link. Such reverse link may be provided basing information form system of managerial accounting at the enterprise. Such information consists of two groups of indicators – indicators of market niche and indicators of enterprise position in niche. For every of proposed indicators its comprehension is considered and methods of calculating and used sources of information.

Keywords: managerial accounting, strategic positioning, indicator, market niche, position.

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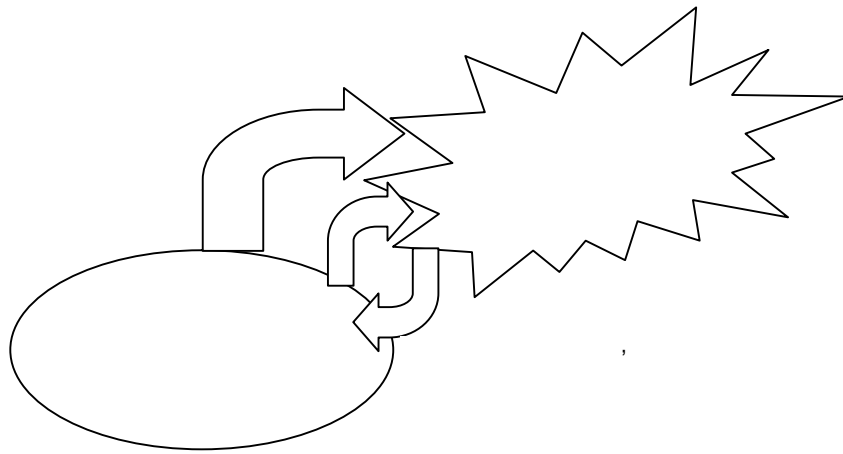
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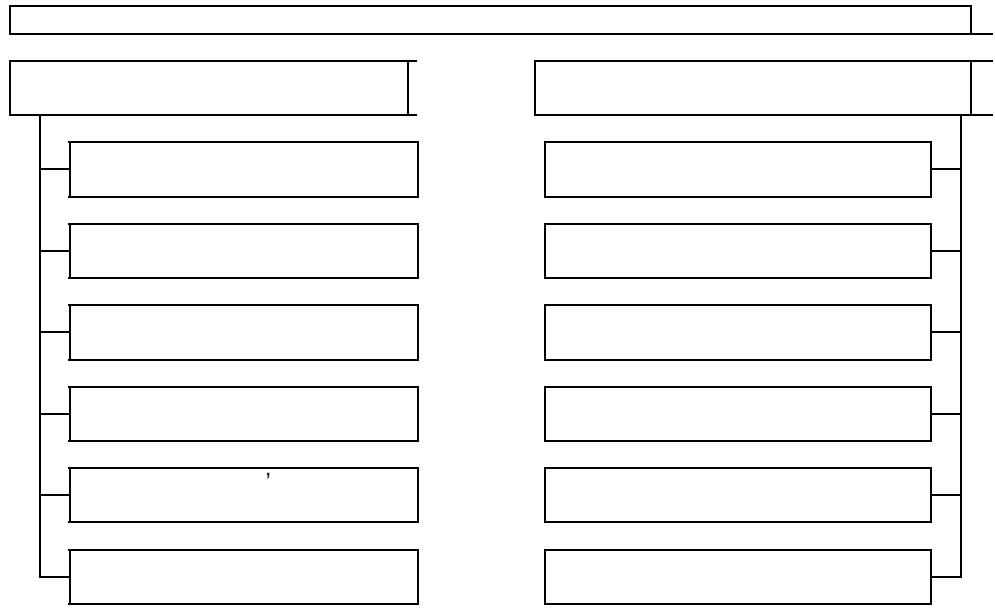
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