

# The development of management and strategic management accounting in agriculture

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## Abstract

© Medwell Journals, 2017. The study reviews the development of strategic management accounting in the system of strategic management of agriculture. The following aspects are being presented: models of management and strategic management accounting, accounting matrix of interactions between subsystems and functional tools of management accounting and the conceptual model of the strategic subsystem development. The model of differentiation of management accounting into subsystems of operational and strategic management accounting is proposed. Conceptual solutions for the development of strategic management accounting in agriculture are developed. It is hereby concluded that strategic management accounting is a modified form of management accounting which focuses on study of both internal and external environment, data collection, its processing, design and transfer of strategic managerial decisions to the management system as well as monitoring and evaluation of their execution efficiency. The importance of the developed methodological aspects and conceptual solutions in development of strategic management accounting is defined for the theory and practice of management accounting in agriculture.

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## Keywords

Practice, Qualimetric units of measurement balanced indicators, Stages of reproduction control, Strategic management accounting, Strategy

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