

FUTURE DECISIONS DEVELOPMENTS BASED ON STRATEGIC CONTROL - CONCEPTUAL FRAMEWORK

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Abstract: *Strategic control, unlike operational control, aims to ensure the long-term success of companies by focusing not on immediate profit and liquidity, but on identifying and exploiting opportunities for sustainable development. By analyzing the business environment and adapting strategies accordingly, strategic control supports decision-making regarding future development directions, using methods such as SWOT and PEST analysis, Porter's value chain model and the Balanced Scorecard. These tools allow not only the identification of sustainable competitive advantages, but also the effective operationalization and monitoring of the chosen strategies. The strategic planning process involves clearly setting objectives, prioritizing initiatives, developing and executing a detailed strategic plan, followed by periodic evaluation for adjustments consistent with the dynamics of the business environment. Thus, strategic control makes it easier for companies to navigate the complexities and uncertainties of today's business environment, laying the foundations for long-term success through adaptability and strategic innovation.*

Keywords: *accounting, SWOT, PEST, Balanced Scorecard*

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