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Razvoj alata strategijskog menadžmenta u termoelektrani korišćenjem 'ABC' i 'BSC' modela

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Ključne reči: obračun troškova zasnovanih na aktivnostima; sistem uravnoteženih pokazatelja; termoelektrana; troškovi; strategija; električna energija; dinamičnost; kontekst

Sažetak

U današnjem dinamičnom, neizvesnom i visoko konkurentskom poslovnom okruženju, dugoročni uspeh organizacije presudno zavisi od percepcija, izbora i delovanja menadžera u pogledu strategija. Obračun troškova zasnovanih na aktivnostima (ABC) i sistem uravnoteženih pokazatelja (BSC) su moderni menadžment pristupi, priznati kao pouzdani alati za formulisanje strategije i njenu implementaciju u organizaciji. U ovom radu, ABC i BSC modeli su odvojeno predložili i primenjeni u merry-go-round (MGR) odeljenju jedne termoelektrane u Indiji. Rezultati dobijeni usvajanjem ova dva modela u pomenutoj termoelektrani, preciznije, blagovremeno i pouzdano obezbeđuju operativne i finansijske informacije na različitim nivoima aktivnosti u organizaciji, koje mogu pomoći u efikasnom strategijskom i taktičkom odlučivanju. I pored ograničenog broja objavljenih radova koji se odnose na primenu 'ABC' modela u termoelektranama, nijedan od njih nije usvojio ABC i BSC tehnike u kontekstu okruženja u Indiji. Osim toga, integrisani 'ABC-BSC' model je dizajniran tako da iskoristi sinergetski efekat oba modela, 'ABC' i 'BSC'.

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