

## **Information disclosure influence about financial statement risk on strategic managerial decision**

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### **Abstract**

Uncertainty and risk always accompanies the process of enterprise management strategic solutions. Organizations are in the situation of uncertainty about the consequences of their decisions during the making of economic decisions, including the consideration of information contained in enterprise financial statements. Most decisions of economic agents are related with their desire to achieve the highest possible income. The concept of risk is significant in economy, because the persons, who make decisions, compare the risks with the expected income. The purpose of research is to determine the impact of information disclosure about the risks in financial statement on strategic planning. The method of Monte - Carlo (Monte-Carlo Simulation) was used in the article, which consists in a simulation experiment performance as the tool of future income prediction taking into account the evaluation of risks. The article demonstrated the procedure of a model development randomly. The result of its application determines the probability of the various variant plans embodiments.

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### **Keywords**

Development strategy, Enterprise management, Financial statement, Information disclosure, Monte-Carlo method, Risks