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## THE ROLE AND PROBLEMS OF MANAGERIAL ACCOUNTING ORGANIZATION ON THE ENTERPRISES

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*The specifics of the managerial accounting organization at the enterprise are considered. The main systems of managerial accounting organization in Ukraine are analyzed. Their advantages and disadvantages are highlighted. The efficiency of the application of the world experience along with the national practice of management is substantiated. It is determined how close the relationship between the theoretical approaches of accounting with practical application is.*

*Було розглянуто особливості організації управлінського обліку на підприємстві. Проаналізовано основні системи організації управлінського обліку в Україні, виокремлено їх переваги та недоліки. Обґрунтовано ефективність впровадження світового досвіду поряд з вітчизняною практикою управління. Визначено, наскільки тісним є взаємозв'язок теоретичного підходу ведення внутрішньогосподарського обліку з практичним застосуванням.*

**Formulation of the problem.** The main problem of the establishment of managerial accounting in Ukraine is that it is not an independent accounting system, but only a subsystem of accounting. Every day more and more executives of Ukrainian enterprises understand the need to conduct different accounting, which almost entirely focuses on meeting the needs of external consumers of information.

Organization and conducting of managerial accounting is not mandatory, but due to its important role in the development of the company, it is necessary. At the most of agricultural enterprises managerial accounting is not conducted or is not effectively conducted.

**Analysis of recent research.** The problems of organization, formation and conduction of managerial accounting were researched by domestic and foreign scholars: F. Butinets, L.V. Napadovskaya, O.M. Kalinina, S. Golov, S.G. Joyla, C. Drury, R. Anthony, G.G. Kireytsev, M.S. Pushkar. However, only a few domestic enterprises apply a system of managerial accounting for more effective solving of business issues and problems. The main problem is the lack of sufficient knowledge among the executives. At the same time, many executives are not always aware of the role of managerial accounting in the organization and do not clearly understand the goal and objectives set.

**The purpose of the article** is substantiation of the need of managerial accounting and the basic principles of building its system at the enterprise in order to ensure effective functioning.

**Presentation of the main research material.** The emergence of managerial accounting is determined by the fact that traditional accounting methods didn't cover the requirements of management. Aggravation of competition, the complication of technology and organization of production, the development of scientific and technological progress required other methods for solving fundamentally new problems.

In international practice, the separation of managerial accounting and the general accounting system is related to the need to increase the efficiency of entrepreneurship and to focus on achieving the strategic goal.

A modern requirement for a managerial accounting specialist is the possession of a wider range of knowledge, skills and abilities. A managerial accounting specialist is able to operate not only quantitative financial information, he is ready to work with non-financial indicators, which are sometimes difficult to quantify; he not only assesses the current execution of operational budgets, but also understands the organization's strategy, participates in its development, and controls its implementation.

In accordance with the Law of Ukraine "On Accounting and Financial Reporting", internal (administrative) accounting is a system for processing and preparation of information on the activities of the enterprise for internal use in the process of enterprise management" [1, 3].

Main tasks of managerial accounting:

1. providing managers and their representatives with the necessary information for making managerial decisions by integrating the processes of collecting, processing, preparing, analyzing, interpreting information;
2. adjustment of management activity in achieving the goals of the enterprise;
3. providing information and providing advisory support for management decisions;
4. assistance in identifying problematic issues in the sphere of expenses and developing alternative solutions;
5. ensuring the viability of the enterprise at the levels of strategic and tactical management;
6. contributing to the optimization of dependence "revenue-expenses-profit";
7. provision of budgetary control;

creation and ensuring of functioning of the general information system of the enterprise management [2, 26].

According to N.L. Napadovskaya, modern managerial accounting is not just accounting, but optimization of economic activity [3, 64].

Company director faces an extremely important and complex problem - to ensure the continuity of its development in an extremely dynamic environment that constantly promotes the emergence of new methods, systems and approaches. It should be remembered that due to the system of managerial accounting must be solved practical problems of management. It follows therefrom that the accounting system should be changed with the change of management strategies. Obviously, it is necessary to have a system of accounting that adapting constantly would acquire new forms and transform the already acquired qualities for the adoption and implementation of managerial decisions that are right for these situations. This concerns the interaction of various systems that ensure the development of the economy of any enterprise, which are so interconnected and interdependent that it is impossible to manage economic processes effectively at the micro level without taking into account the mechanisms of this interaction.

Today different technologies are interspersed. At their intersections there are significant breakthroughs. Traditional approaches built on the principle "each branch of knowledge is characterized by its own unique technology of information preparation" is insolvent now and changed to an approach, which states that specific problem-solving technology requires the specific preparation of the information. This is due to its dependence on other industries - those that traditionally based on the technology of information preparation and those for which it is carried out.

In order to improve the quality of accounting information, the principles of accounting were reformed, but in practice they were not properly implemented. It was the collision of theory and practical application. The reason is that accounting is perceived as a need for reporting to the tax authorities, and not as a source of information on which basis the right decisions can be made. Also, the tax accounting affects negatively because it differs from accounting and its management is a priority because it is the most controlled by the tax authorities. International Financial Reporting Standards contain general indicators and key principles of managerial accounting. Recently there was a noticeable retreat from quantitative indicators towards quality ones in other countries. In addition, completely new factors are taken into account, to which the managers previously didn't pay close attention: the business process system within the enterprise, the competitive environment, customer relationship management (CRM) etc. It indicates a new level of managerial accounting development.

**Conclusion.** Domestic enterprises pay insufficient attention to the motivation of employees and control of the product quality with the application of managerial accounting. They consider it mainly as a subsystem of accounting.

In modern conditions, managerial information should include not only numerical indicators, financial and economic calculations of alternative action options, but also should offer conclusions

and recommendations on choosing the most appropriate one. Managers who want to make effective management decisions should have favorable conditions for the development of managerial accounting. It is the key to successful competitive business in the modern business environment.

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