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PRACTICAL ASPECTS OF MANAGEMENT ACCOUNTING ORGANIZATION AT THE ENTERPRISES

In the article was defined, that under current conditions it is important that accounting implements not only the traditional registration of business processes, control and analytical functions, but also would provide opportunity for forward planning, facilitate coordinated work of all levels of management and their interconnection with production. The features of management accounting and the main advantages of its implementation to the practice of domestic enterprises are defined.

To ensure functioning of the management accounting, its correct organization is required. Leaders of enterprises are responsible for the organization of management accounting. Depending on the information needs, management accounting can be implemented by means of: creation of a separate service as a structural subdivision subordinated by the head; creation in accounting service of management accounting department, which is headed by one of the deputy chief of chief accountant; the introduction of professionals on management accounting (controllers) in the accounting staff.

For efficient organization of management accounting, development of the plan of its organization is of great importance, which includes the following components: plan of documentation and document flow; plan of accounts and their correspondence; reporting plan; plan of technical drawing up of accounting; plan of the organization of labor.

In the existing Chart of Accounts, special class of accounts intended for management accounting is absent. So, with the aim of creating an information barrier and protection of account data of management accounting from financial, it is appropriate to introduce transitional and mirrored accounts. Transitional accounts provide transfer of information from financial accounting to management accounting and vice versa, and mirrored accounts – numeric reconciliation of data of financial and management accounting and identifying possible discrepancies.

Considering the functions that should be done by the department of management accounting, was grounded its structure with groups of planning, accounting of labor cost and its remuneration, accounting of production sales, material, production-calculation, and analytical groups. For each of them, the main functions and tasks are developed.

The proposed concept of establishment of the department of management accounting will make it possible to quickly collect, process, analyze information and to make grounded decision in time concerning improvement of the work efficiency of both separate subdivisions and the enterprise as a whole.

Key words: management accounting, management, internal users of information, internal reporting, accounting services, accounting organization.