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MANAGEMENT ACCOUNTING AS A TOOL TO ENHANCE THE INFORMATION BASE FOR MAKING MANAGEMENT DECISIONS AT THE ENTERPRISE

Abstract. The article deals with the emergence of management and tax accounting, the procedure for calculating income tax, which led to excessive labor and financial costs for the maintenance of economic services due to the need to maintain two parallel accounting systems. In addition, tax accounting is defined as an integrating indicator of optimization of management decisions in the enterprise. Also discusses study problems of coordination of information of accounting and fiscal nature, the identification of principles of accounting and the calculation of the financial result of the organization's activities for the purposes of monitoring, control and optimization of management decisions. The article describes the methods and tools of formation of information base of management decision-making in the enterprise. The main aspects of the impact of globalization processes on management decision-making are indicated. Described and proposed ways to improve the information components of the management decision - making process in organizations.

Key words: management, optimization, accounting, management decisions, financial control.

INTRODUCTION

Decision-making at the enterprise is always a choice between options of actions with different forecasts of results. Current management decisions are rarely so global that valuable information for them can be obtained from the final figures of the financial statements reflecting the state of the company as a whole. The management accounting system is, first of all, the working tool of the Manager and only then – the accountant [1].

Management accounting usually contains additional data on all operations necessary for the effective management of the enterprise. This allows you to quickly analyze certain aspects of the enterprise to make management decisions. A simple operational and formalized system for assessing the actions of the management staff (which is the system of management accounting) allows owners to understand what is happening in their company and participate in the control of its activities without huge costs of time and effort [2].

The relevance of the topic is due to the fact that in modern conditions, when enterprises independently make and implement management decisions, bear the most important economic and legal responsibility for the results of economic activity, objectively increases the importance of the use of accounting data in management decisions [3].

In a modern enterprise management is a very common activity. The control system affects the management object through common functions, the relationship and interaction of which forms a closed cycle (Fig. 1) [4].

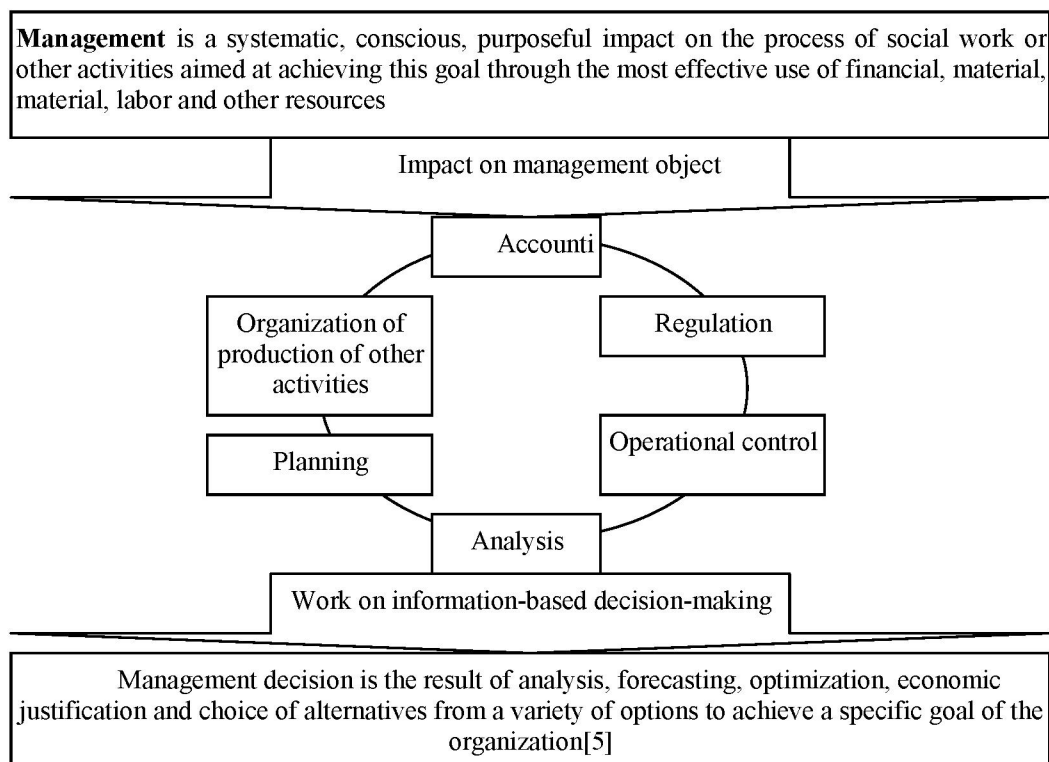


Figure 1 - Management accounting and management decision-making

Note: compiled by the authors on the basis of the studied material

Table 1 - Classification of management decisions

Classification feature	Type of management decision
1. Content	Social, economic, technical, political, military, etc.
2. Content-functional	Decisions regarding Finance, production, supply, personnel, marketing, etc.
3. Decision maker	Individual Team [7]
4. Management situation	Decision making as a process, decision Making as a choice
5. The degree of uncertainty (the completeness of the information)	Decisions under certainty, Decisions under risk (probabilistic certainty), Decisions under uncertainty (partial or complete)
6. Direction	On the solution of external problems, On the solution of domestic problems
7. Number of targets	Single-Purpose, Multi-Purpose
8. Extent of coverage and impact (duration)	Strategic (long-term), Tactical (medium-term), Operational (current) [8]
9. Possible programming	Programmable, Non-Programmable
10. Possibility of formalization	Fully formalized, Partially formalized, Informal
11. The enforceability of	Policy, Recommendation
12. Importance	Important, Unimportant
13. Level of management	State, Regional, decisions at the level of individual organizations, Decisions within organizations
14. Level of creativity	Routine, Creative [9]
15. Degree of repeatability	Periodically repeated, not periodic, Unique
16. Control function	Planned, Organizational, Motivational, Control
17. Form	Written, Oral, electronic
18. Urgency	Urgent, Non-Urgent
19. Approach to decision-making	Intuitive, judgment-Based, Rational
20. Period for which the decision is made	Short-Term, Long-Term

Note: compiled by the authors on the basis of the studied material [10]

The control process is implemented in the form of a sequence of decisions, the effectiveness of which can be checked only on the basis of information about the intermediate and final results, reliably and in a timely manner reflecting the state and behavior of the controlled parameters. Such information is provided by the accounting system, which identifies and systematizes data on the economic activity of the enterprise. Part of the accounting system that meets the information needs of management is called management accounting. Management accounting is the information basis for management decision-making within the enterprise, both operational and current and prospective [6].

Management decisions can be classified according to different classification criteria (table. 1).

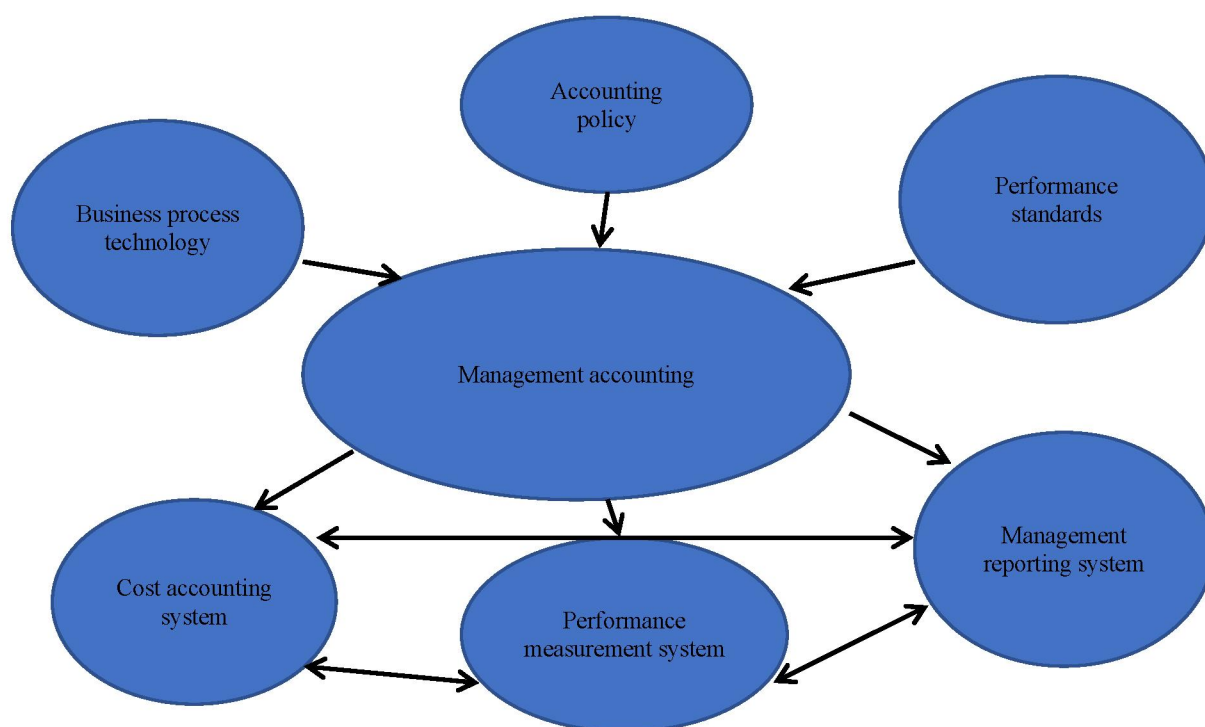


Figure 2 - The generation of management accounting

Note: compiled by the authors on the basis of the studied material [12]

At the same time, the creation of the enterprise management accounting system is almost impossible without the correct classification of processes and technologies in accordance with the system of management accounting, which will allow to develop the correct methodology for cost accounting, determining the results of the unit, and finally, simply determining the management reporting unit. In General, the scheme of management accounting generation is presented in figure 2 [11].

The figure shows that the basis of management accounting are three sources: business technology in General and a particular activity in particular; accounting policies and accounting rules of a particular activity; regulatory framework of a particular business [13].

On their basis, formed the actual management accounting, which is a system of organization, collection and aggregation of data on a specific management task. After completion of the process of formation of management accounting is formed "external interface of management accounting", consisting of three closely related systems (three components):

- * cost accounting (financial interface);
- * performance indicators (interface with regular management);
- * management reports (interface with decision-making system) [14].

METHODOLOGY

The study used modern methods: abstraction, systematic, logical and comparative analysis, generalization, synthesis, methods of evidence, analogies, modeling, economic and historical analysis, monographic method, systematic approach, as well as special methods of accounting (evaluation, unigraphic and digraphic records, documentation, balance generalization).

The information support of the research was provided by the legislative and regulatory acts of the President and the Government of the Republic of Kazakhstan, data of periodicals related to the reform and integration of accounting and tax accounting systems, data of primary accounting documents, and registers of analytical and synthetic accounting, accounting, and internal documents of the organization.

The theoretical and methodological basis of the study was the main provisions contained in the scientific works of domestic and foreign economists on the problems and prospects of creating an integrated system of accounting and tax information support; legislative and regulatory acts on the subject of research; Kazakhstan and international regulations (standards) on accounting and reporting; scientific and methodological literature; periodicals; materials of scientific conferences and seminars.

RESULTS

The administration process is carried out by means of an orderly management decision-making, to analyze the effectiveness of which is possible only according to the information received about the intermediate and final results, accurately and timely expressing the position and nature of the managed parameters. Such information is provided by the management accounting system, which is an integral part of the enterprise management, objectively reflecting and grouping information about the economic activities of the organization [15].

Management accounting is an information base for management decision-making in the organization of both operational and strategic nature.

Economists around the world have not come to a single conclusion about the nature and functions of management accounting, as well as its role and place in the business management process, which, in turn, complicates its implementation and development in the economic practice of organizations [16].

To date, two important issues have arisen in the field of cost management and financial results of the company's economic activities:

1. Reorientation of domestic theory and practice to solve new problems associated with adaptation to constantly changing market conditions [17].

2. Development of non-traditional, effective methods of obtaining cost data, introduction of improved methods of cost calculation, calculation of financial results, which, in turn, will lead to the creation of new methods of analysis, control of the collected information, as well as making management decisions based on them [18].

Management accounting is poorly developed at the overwhelming number of enterprises of the Republic of Kazakhstan. Managers do not clearly understand the role, goals and objectives of management accounting. The reason for this is the lack of a unified methodological framework, systematic innovative proposals for the organization and implementation of management accounting in various sectors of the economy, as well as the degree of development in Kazakhstan. Due to the fact that domestic companies operate in a competitive environment, they are in dire need of an effective management accounting system.

Kondrakov N. P. stressed that in the conditions of functioning of transnational companies, strengthening of external and internal competition, increasing the concentration of capital, cooperation and combination of production, as well as a large number of other processes significantly modified the requirements for the management and organization of accounting and calculation of the enterprise.

V. Ivashkevich drew attention to the fact that the responsibility of all levels of management of the enterprise for the efficiency of production and financial activities has increased significantly in the conditions of the modern market. The role of planning, forecasting, full economic analysis of production and financial activities is increasing. Significant changes are taking place in the methodology of planning, accounting, control, analysis, as well as in the system of collecting and using the necessary economic information for management decision-making.

In this regard, the role of management accounting is growing immensely, as it is an important tool in attracting and using the reserves and resources of the enterprise to improve the efficiency of its production and economic activities.

Thus, the problem of organization and implementation of management accounting in the domestic practice attracts special attention; there is a need for research of the essence, content, role, as well as the theoretical basis of management accounting.

Analysis of scientific research and points of view of both domestic and foreign authors on management accounting provides an opportunity to carry out the following conclusions:

1. The views of specialists coincided in the fact that the management accounting information is intended for:

- * Internal use of the company's management and employees, which determines the trade secret of the data;

- * Management decision-making, which is the ability to effectively influence the economic activity of the enterprise [19];

Also, the authors believe that part of the management accounting information is cost data.

2. One group of experts (A. Chmel, R. H. Parker, B. Needles, A. D. Sheremet, etc.) believes that:

- * Management accounting is a direction of accounting that provides collection, registration and systematization of accounting information only;

- * Objects of management accounting - it is only the costs and results of production activities of the enterprise;

- * The information provided is used only for current management decisions;

- * The information provided is used to manage the structural units of the company.

3. Another group of experts (maximum) (T. P. Karpova, T. V. Shishkova, V. E. Kerimov, V. B. Ivashkevich, N. P. Kondrakov, S. A. Nikolaev, M. A. Bakhrushin, etc.) believes that:

- * Management accounting is an integrated system of accounting, planning, rationing, control and analysis [20];

- * Management accounting provides data on costs and results, as well as on other objects, information on which is used to make management decisions;

- * Management accounting data is used to make operational and strategic management decisions;

- * Management accounting information is necessary for the management of individual structural units, as well as the enterprise as a whole [21].

In the scientific works of M. A. Bahrushina, V. B. Ivashkevich, T. P. Karpova, C. T. and J. Horngren. Foster, N. P. Kondrakov the main goals and objectives of management accounting are almost identical. For example, M. Vakhrushina notes that the objectives of management accounting are: to assist in the information support of management in making current management decisions; analysis, planning, forecasting and monitoring the economic efficiency of economic activity of the company and its centers of responsibility; presentation of information base for pricing; selection of the most effective ways to develop the organization. V. Ivashkevich pointed out that the main purpose of management accounting is to provide information for making management decisions on the management of the economy of the organization, as well as to assess the effectiveness of the implementation of decisions taken by management [22].

The functions of management accounting are determined by its main goals and objectives. Many experts have come to a consensus on this issue. Russian author O. D. Kaverina pays special attention to such functions as providing relevant information to managers at all levels in order to systematically manage the enterprise, collecting information for the management of its structural units. T. p. Karpova identifies the following functions of management accounting: presentation of necessary information of management at all levels, current control, strategic planning. V. B. Ivashkevich denotes such functions of modern management accounting as forecasting, rationing, planning, forecasting and control.

Preparation of management accounting policy is one of the important tasks to be solved during the reorganization of the enterprise. This policy may cause the following issues:

- * Difficulty in establishing the qualifications and selection of personnel to be responsible for management accounting;

- * Insufficient communication links between management and employees of a particular area of work;

- * Time mismatch in other areas of work, namely a significant discrepancy between accounting and tax accounting, the lack of a clear structure of the organization [23];

- * Lack of organizational culture in the organization that ensures the work of staff as a whole, including interpersonal relationships of mutual assistance, respect and acceptance of responsibility for the information received and provided;

- * Difficulties in the technical maintenance of the management accounting system, namely insufficient supply of necessary computer equipment and software.

Another problem is the unclear understanding of the importance of management accounting in the enterprise. A large number of domestic companies are based on the rule that management accounting is cost accounting, and the management accounting system is referred to the cost accounting system and their division into financial responsibility centers, types of products, cost centers. The role of cost management in the enterprise is actually quite large, since only when significant changes are made to the cost system can have a significant impact on gross profit [24].

Comprehensive cost management implies that in the process of cost accounting and evaluation, it is necessary to control every stage of the product life cycle, starting from the moment of its design and finishing with the financial result and after-sales service. Most often, reducing the cost of products is feasible at the initial stage of its design and start-up. At the production stage of the product life cycle, which is mainly paid attention to; cost control allows you to adhere to the planned standards, preventing overspending. Targeted costing is closely linked to the use of a team approach in product development. This term assumes that at the design stage at the enterprise the group of experts of the different fields of activity which are directly or indirectly connected with processes of creation and advance of production is formed. Each member of a specially created group proposes measures to introduce or exclude additional properties of the designed products, thereby contributing to its improvement and reducing unnecessary costs. As a result, the company receives products with the planned target cost and the projected level of profit, as well as high-level consumer properties that ensure the interest of consumers. In addition to the functional and cost analysis of the product design process in the target costing system, there is another method-a layer - by-layer analysis of products. The use of this tool is based on the decomposition of products of competitive enterprises into its components, their detailed analysis to identify special functions that have allowed to interest the consumer, as well as the nature of production processes that directly affect the level of costs. After the product launch stage, the Kaizen-costing system is applied at the production stage of the life cycle. This term is defined as the process of implementation of gradual improvements in already used production technology. Thanks to this system, the reserve is investigated by analyzing the production operations by the personnel directly responsible for the technological process [25].

Despite all the above problems, the formation and implementation of the management accounting system contribute to the development of the enterprise, as well as a well-chosen set of management accounting provides information that is necessary for setting goals, prioritization, strategic planning, forecasting of economic activity of the enterprise, as well as provide data for the assessment and analysis of the prospects of development, opportunities for business and provide effective methods of control over the execution of management decisions [26].

CONCLUSIONS

The process of making management decisions is a special kind of activity that requires high qualification, practical experience, developed intuition, often akin to art. Many solutions are unique, and the process of developing them cannot be defined by strict rules, concrete steps and clear sequence. However, in the analysis of the management decision-making process can be identified the most common certain stages. At the first stage, based on the problem, the accountant should determine all possible actions that will help the management to solve this problem. After determining the alternatives, the management accountant prepares a complete analysis for each option under discussion, calculating the total costs, possible resource savings and the financial result of economic operations. Each type of solution requires different information.

When all information is collected and presented appropriately, management can choose the best course of action. After the implementation of the chosen solution, the accountant should analyze the situation and provide the management with an analysis of the implementation results. If there is no need for further action, the management process is terminated, otherwise the entire cycle resumes.

Since management expects the information to be accurate, timely, fully inclusive and in a well-understood form, the accountant should pay attention not only to the collection and processing of the necessary information, but also to the format of the reports to be submitted.

On the basis of the work done on the study of this topic, it can be concluded that in the course of the study were solved such tasks as disclosed the nature and features of management decision-making, studied management accounting and reporting as an element of the information management system of the organization, disclosed the concept and principles of management reporting in General.

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БАСҚАРУ ЕСЕБІ КӘСІПОРЫНДА БАСҚАРУ ШЕШІМДЕРІН ҚАБЫЛДАУДЫҢ АҚПАРАТТЫҚ БАЗАСЫН ҚАЛЫПТАСТЫРУ ҚҰРАЛЫ РЕТІНДЕ

Аннотация. Мақалада басқару және салық есебінің пайда болуы, пайда салығын есептеу тәртібі мәселелері қарастырылған, бұл екі параллельді есеп жүйесін жүргізу қажеттілігіне байланысты экономикалық қызметтерді ұстауға артық еңбек және қаржы шығындарына алып келді. Бұдан басқа, кәсіпорындағы басқару шешімдерін оңтайландырудың интегралдаушы көрсеткіші ретінде салықтық есепке алу айқындалған. Сондай-ақ, бухгалтерлік және фискалдық сипаттағы ақпаратты келісу, бақылау, басқару және басқару шешімдерін оңтайландыру мақсаттары үшін Ұйым қызметінің қаржылық нәтижесін есептеу және есепке алуды жүргізу принциптерін сәйкестендіру мәселелерін зерттеу қарастырылады. Мақалада кәсіпорында басқару шешімдерін қабылдаудың ақпараттық базасын қалыптастыру әдістері мен құралдары сипатталған. Басқару шешімдерін қабылдауға глобализациялық процестердің әсер етуінің негізгі аспектілері көрсетілген. Ұйымдарда басқару шешімдерін қабылдау процесінің ақпараттық құрауыштарын жетілдіру жолдары сипатталған және ұсынылған.

Түйін сөздер: басқару, оңтайландыру, бухгалтерлік есеп, басқару шешімдері, қаржылық бақылау.

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УПРАВЛЕНЧЕСКИЙ УЧЕТ КАК ИНСТРУМЕНТ ФОРМИРОВАНИЯ ИНФОРМАЦИОННОЙ БАЗЫ ПРИНЯТИЯ УПРАВЛЕНЧЕСКИХ РЕШЕНИЙ НА ПРЕДПРИЯТИИ

Аннотация. В статье рассмотрены вопросы появления управленческого и налогового учета, порядка исчисления налога на прибыль, что привело к излишним трудовым и финансовым затратам на содержание экономических служб из-за необходимости ведения двух параллельных учетных систем. Кроме того, определен налоговый учет как интегрирующий показатель оптимизации управленческих решений на предприятии. Также рассматривается исследование проблемы согласования информации бухгалтерского и фискального характера, идентификации принципов ведения учета и исчисления финансового результата деятельности организации для целей контроля, управления и оптимизации управленческих решений. В статье охарактеризованы методы и инструменты формирования информационной базы принятия управленческих решений на предприятии. Указаны основные аспекты влияния глобализационных процессов на принятие управленческих решений. Описаны и предложены пути совершенствования информационных составляющих процесса принятия управленческих решений в организациях.

Ключевые слова: управление, оптимизация, бухгалтерский учет, управленческие решения, финансовый контроль.

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