

УДК 657.22

UDC 657.22

08.00.00 Экономические науки

Economic sciences

**СОВРЕМЕННЫЕ КОНЦЕПЦИИ УПРАВЛЕНЧЕСКОГО УЧЕТА**

**MODERN CONCEPTS OF MANAGERIAL ACCOUNTING**

Азиева Залина Ирбековна  
Кандидат экономических наук, доцент кафедры теории бухгалтерского учета  
РИНЦ SPIN-код=1490-1933  
РИНЦ AuthorID=255574

Azieva Zalina Irbekovna  
Candidate in Economics, Associate Professor of the Accounting Theory Department  
SPIN-code=1490-1933  
Author ID=255574

Тарасенко Наталья Николаевна  
Ст. преподаватель кафедры иностранных языков  
РИНЦ SPIN-код = 6357-9522  
РИНЦ AuthorID = НКВЕ19  
*Кубанский государственный аграрный университет имени И. Т. Трубилина, Краснодар, Россия*

Tarasenko Natalia Nikolaevna  
senior lecturer of the Department of Foreign Languages  
SPIN-code=6357-9522, Author ID=NKVE19  
*Kuban State Agrarian University named after I. T. Trubilin, Krasnodar, Russia*

Щербатова Татьяна Анатольевна  
Кандидат экономических наук, доцент, заведующая кафедрой организации землепользования и экономики  
РИНЦ SPIN-код=9770-3145  
РИНЦ AuthorID=706031  
*филиал ФГБОУ ВО «Майкопский государственный технологический университет» поселок Яблоновский, Республика Адыгея*

Shcherbatova Tatyana Anatolyevna  
Candidate in Economics, Associate Professor of the Accounting Theory Department, manager of the Department of the organization of land use and economics  
SPIN-code=1490-1933  
Author ID=255574  
*branch "Maykop state technological university" Yablonovsky, Russia*

В современных условиях управленческий учет через свои функции выступает в качестве основного информационного фундамента управления внутренней деятельностью организации, его стратегией и тактикой. Основное его назначение на наш взгляд - это подготовка информации для принятия оперативных и прогнозных управленческих решений. Наиболее важными для управленческого учета являются факты хозяйственной деятельности связанные с формированием затрат, доходов, а также управления результатами через влияние как на затраты, так и на доходы. Достижение стабильного успеха в условиях современной экономики во многом обусловлено эффективностью управления организацией. Одна из важнейших проблем становления эффективного менеджмента в организациях – это текущее управление затратами с целью получения запланированных экономических выгод в сфере обычной деятельности. Определяя эту проблему в качестве важнейшей, ее решение вызывает необходимость пересмотра роли учетной информации в направлении повышения уровня аналитичности и адресности в целях разработки и принятия экономически обоснованных оперативных решений на каждом отдельно взятом уровне управления. Особая значимость в этих условиях принадлежит поиску мер, направленных на снижение уровня затрат как важнейшего средства по обеспечению конкурентоспособности организации. В настоящее время управленческий учет является

In modern conditions managerial accounting through its functions acts as the main information base of the organization internal activity management, its strategy and tactics. In our opinion, its basic purpose is an information preparation for adoption of operational and expected administrative decisions. The facts of economic activity connected with the formation of expenses, income and the facts of management results through influence both on expenses and on income are the most important for managerial accounting. Achieving stable success in the modern economy is largely due to the efficiency of the organization management. One of the most important problems of formation of effective management in organizations is the current management of the expenses in order to achieve the planned economic benefits in ordinary activities. Defining this problem as the major, its decision causes the necessity of revision of a role of registration information in the direction of increase in level of analyticity and targeting for development and adoption of economically reasonable operational decisions at each separately taken level of management. The special significance in these conditions belongs to search of the measures directed to decrease in level of expenses as the major means on ensuring competitiveness of the organization. Now managerial accounting is a component of an enterprise management system. To the theory and practice of managerial accounting it is paid much attention. Among foreign scientists works of such authors as: R.L. Akoff, To Drury, Ch. Horngren,

составной частью системы управления предприятием. Теории и практике управленческого учета уделяется много внимания. Среди зарубежных ученых наиболее известны работы таких авторов, как: Р.Л. Акофф, К Друри, Ч. Хорнгрен, Д. Мидлтон, Б. Райн, Р. Энтони, Д. Хиггинс и др. Среди российских ученых, труды которых посвящены организации и методологии учета, можно выделить: М.А. Вахрушину, В.Б. Ивашкевича, В.Э. Керимова, Г.М. Лисович, С.А. Николаеву, В.Д. Новодворского, В.Ф. Палий, Л. И. Хоружий и др. В статье авторами определены основные задачи управленческого учета

Ключевые слова: КОНЦЕПЦИЯ, УПРАВЛЕНЧЕСКИЙ УЧЕТ, ИНФОРМАЦИЯ, КАЛЬКУЛИРОВАНИЕ, БЮДЖЕТИРОВАНИЕ, СИСТЕМАТИЗАЦИЯ

Doi: 10.21515/1990-4665-132-054

D. Midlton, B. Rein, R. Antony, D. Higgins, etc. are the most known. It is possible to distinguish from the Russian scientists whose works are devoted to the organization and methodology of account: M.A. Vakhrushina, V.B. Ivashkevich, V.E. Kerimov, G.M. Lisovich, S.A. Nikolaeva, V.D. Novodvorsky, V.F. Paly, L.I. Horuzhy, etc. In this article authors have defined the main objectives of managerial accounting

Keywords: CONCEPT, MANAGERIAL ACCOUNTING, INFORMATION, CALCULATING, BUDGETING, SYSTEMATIZATION

## IN MODERN CONDITIONS OF MANAGING THERE IS A NEED FOR INFORMATION FORMATION FOR INTERNAL MANAGEMENT

Managerial accounting is a logical consequence of the accounting development. Unlike financial accounting, managerial accounting is intended for users in the organization: heads of different level managers. Conducting managerial accounting isn't obligatory for the organization. It covers mainly questions of calculation of expenses and results of activity. Managerial accounting can be kept in places of expenses formation, the centers of responsibility, the reasons and responsible for deviations. Terms and frequency of drawing up the administrative reporting is defined by requirements of management. Data of managerial accounting are guided by the decision "as has to be". In managerial accounting rough estimates and probabilistic calculations are admissible. Speed of obtaining information, its alternativeness has paramount value. In managerial accounting both monetary, and natural measuring instruments, both absolute, and relative indicators are used. Information of managerial accounting is closed for third parties and is a trade secret.

Managerial accounting is a system, difficult, multidimensional and non-uniform on the structure and orientation, demanding an accurate formulation of

conceptual bases within which its functioning is possible. The scientific concept of managerial accounting represents the system of theoretical views of researchers of the maintenance of its subject and method; formulation of the most general principles of its implementation in the conditions of the real economic environment of economic entity. In domestic accounting science there is an unresolved problem of unambiguous formulation of the concept “a subject of managerial accounting”.

According to E. A. Mizikovsky, the subject of managerial accounting is connected with realization of “... planning, rationing, limitation, the analysis, control and development of administrative decisions”. [10] V. V. Paly and N. D. Vrublevsky also connect a subject of managerial accounting with planning, rationing, budgeting, the analysis and accounting of costs of production. [38]

P. S. Bezrukikh defines a subject of managerial accounting as “process of providing the managers with information responsible for achievement of concrete operational performance”. [1] This definition reduces a subject of managerial accounting to structuring information space within production management of the enterprise.

Much more widely the subject of managerial accounting is considered by S. A. Nikolaeva: “an enterprise management system which integrates in itself various methods of management and subordinates them to achievement of the uniform purpose”.

In V. E. Kerimov's works the following definition is formulated: “the subject of management accounting bears the main loading of ensuring adoption of administrative decisions”. [8] The shortcoming of a given definition consists of that an object to which process of adoption of administrative decisions is directed doesn't reveal.

Analyzing interpretations of a subject of managerial accounting, we will give opinions of foreign erudite economists. So, the famous English scientist K. Drury refers to a subject of managerial accounting “preparation of information

necessary for implementation of activity of administrative character ...” [3]

Specialists of the Institute of the certified accountants in the field of the USA management consider a subject of managerial accounting “activities for providing the management of registration information which are necessary for business management with the greatest possible degree of efficiency”. [3]

From the above given reasoning we will define a subject of managerial accounting as information support of acceptance current and developments of short-term administrative decisions, for the purpose of extraction of the planned benefits from ordinary activity of economic entity.

Studying the scientific concept of managerial accounting it is impossible to ignore the concepts of a method and methodology of managerial accounting. In general we understand a way of knowledge of the phenomena making a subject of this science as method. So, the method of accounting is “the system of ways and certain techniques of studying the movement of the organization property, sources of its formation and economic results”. [3]

In literature quite contradictory opinions on what to understand as method of managerial accounting meet. So, M. A. Vakhrushina assumes that the methods used in managerial accounting are very various, and include: accounting method elements, index method, receptions of the economic analysis, mathematical methods. [4]

The fullest, in our opinion, interpretation of a concept of a method of managerial accounting can be met in Yu. A. Mishin and I. E. Mizikovsky's works. According to Yu. A. Mishin the method of managerial accounting represents application of “various methods and ways of reflection of a condition of subjects to production account in an information system of the enterprise”. [10]

I. E. Mizikovsky writes that “the method of managerial accounting represents a set of methods and ways of structuring effective information support of the current management of expenses for the purpose of extraction of economic benefits in the sphere of ordinary activity of economic entity”. He focuses atten-

tion that have to be switched on in “structure of a method of managerial accounting tools by means of which there is possible a productive creation of information massifs, relevant to the current management of expenses ...” [10]

From above stated reasoning it is possible to draw a conclusion that the method of managerial accounting represents a set of ordered receptions and ways of information support of the current management of expenses for the purpose of extraction of economic benefits in the sphere of enterprise usual activity. If the method of managerial accounting to consider as a system, then the receptions and ways forming it can be presented as elements, each of which can be used as the instrument of management of expenses.

As the instrument of structuring data base/information massifs, relevant to management of expenses, the element of the documenting method is used. Documenting is a process of objective reflection of data on expenses, in the corresponding registration registers, being intra-economic documents. Formation of document files – data carriers of managerial accounting plays an important role not only in difficult processes of integration of business data of the enterprise into a common information space, but also in ensuring communication of participants of business management. And also creates real prerequisites for effective use of one of key resources of management – responsibility of employees for contents and use of documents. Distinctive feature of documenting in managerial accounting is the fact that it covers not only the events, which have already taken place in economic activity, but also those which have to occur in the near future. Forms of documents of managerial accounting and the main requirements to their contents are developed by economic entity independently.

Other element of a method of managerial accounting – “systematization” is closely connected with documenting. Use of this tool is necessary for synthesis of the data, which are contained in the information base of managerial accounting by the criteria established in advance for the purpose of information support of decision-making. By the results of systematization and synthesis of

data of managerial accounting the internal reporting of the organization is formed.

The instrument of use of the systematized information base of managerial accounting in a section of carriers of expenses is the element of its accounting method defined as calculation of product cost. As the element of a method of managerial accounting calculation represents the system of the interconnected and strictly ordered procedures of economic calculations of cost of expenses in a section of their carriers at all stages of production. Information of process of calculation is fixed in the intra-economic document called calculation. Calculation is the bearing design of information space of managerial accounting, strictly certain algorithm of calculations which is defined by branch features of the enterprise is its cornerstone.

The instrument of the results of systematization use of managerial accounting information base in a section of activity and the centers of responsibility is its budgeting element. This process in managerial accounting can be presented as an information system of intra-corporate management, by means of the financial instruments called budgets. It is possible to determine by budget funds not only a measure of consumption of resources and volumes of obtaining benefits, but also to coordinate work of the centers of responsibility and the enterprise in general. Calculation and budgeting are components of uniform process of planning and are the cornerstone of functioning of the organization internal control.

For definition of compliance degree of current state of expenses and benefits received as a result of them to the planned indicators, for economic justification of the choice of decision-making option, for the analysis and dynamics of these or those objects, identification of their similarities and distinctions the element of a method of managerial accounting “comparison” is used. Comparison represents operation of comparison of objects within one class by in advance established criteria for the purpose of their possible deviations identification. It

should be noted that complexity of structuring information space of managerial accounting, ambiguity of interpretation of its structural features quite often cause comparability of indicators on one sign and incomparability on another.

Deviations and differences in a condition of objects of managerial accounting demand evidence-based interpretation and an explanation of the reasons of their emergence. As the instrument of realization of this purpose, the element of a method of managerial accounting “economic diagnostics” is used. In the context of managerial accounting, this wide concept represents the analysis and assessment of the revealed deviations of the actual indicators from the carriers of expenses, the centers of responsibility and kinds of activity planned in a section. In the system of economic diagnostics, use of the criteria for deviations evaluation which are specially developed for conditions of the concrete enterprise is possible.

Such element of a method of managerial accounting as “information modeling” is connected with purposeful formation of the information models characterizing various conditions of expenses and the benefits received as a result of them. Classical information model of managerial accounting is a ratio model “expense-volume-profit”. Possible consequences of adoption of this or that decision help to estimate the use of dynamics information models of these or those indicators of an economic entity common activity condition, to thereby reduce possible economic risks.

Apply such element of a method of managerial accounting as “the system analysis” to the solution of management of the expenses problems connected with the implementation of the option choice of administrative decisions adoption in the conditions of information uncertainty. The system analysis of the situations developing during management of expenses is directed first of all to accurate formulation of ultimate economic targets, promotion of alternative options of their achievement, identification of consequences and interdependence of each problems solution version. [1]

At further studying of managerial accounting methodology, it is impossible to disregard the principles of managerial accounting presented by us in the figure 1. We will consider in more detail the specific principles of managerial accounting. The principle of uniform calculation units assumes measurement in identical calculation units of comparable indicators of economic entity ordinary activity for the purpose of their comparison.

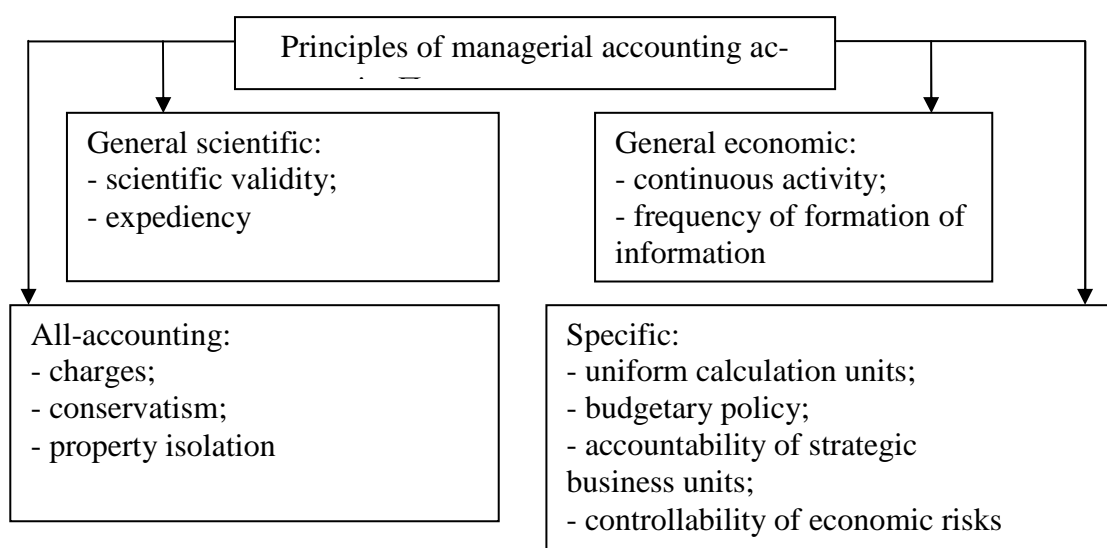


Figure 1. Classification scheme of managerial accounting principles.

The principle of the budgetary policy assumes reflections in budgets of all information on quantitative and cost parameters of income and expenses of the organization in the planned period. Respect for this principle serves as an economic barrier of the economic operations performance which hasn't found the reflection in budgets. Acceptance of the decision on performance of “off-budget” operation has to be rather economically reasonable, and the results of operation performance are recorded in registration registers as deviations from the budgetary indicators. This principle is regulated by performing The principle of accountability of the enterprise strategic business units assumes the formation of information on expenses and the received benefits providing an opportunity to estimate extent of each of the enterprise centers of responsibility participation



in consumption of resources and the received results. Performance of this principle is the cornerstone of the constructive approaches to ranging of the enterprise divisions for criterion of their usefulness in receiving economic benefits at the minimum volume of the spent means.

The principle of controllability of economic risks assumes the information base formation of administrative decisions adoption so that the economic risk as a result of their acceptance and performance was measurable, predicted and minimum.

Respect for the principles allows not only to create objective prerequisites for the performance of a task of the organization and conducting managerial accounting, formation and streamlining of its information streams, but also to provide modernization and development of its method, to realize its information and administrative potential, to strengthen positions in an enterprise management system. Thus, it is possible to draw a conclusion that the set of principles and a method represent fundamentals of methodology of managerial accounting.

On the basis above the managerial accounting stated by the main objectives are:

1. Accounting of the organization resources. One of key functions of management is ensuring operational, full and reliable accounting of the organization resources, including material, financial and human resources, for the purpose of control and increase in efficiency of their use. Application in an enterprise management system of managerial accounting will provide managers with information characterizing existence and the movement of the organization resources.

2. Control and analysis of the financial and economic activity. Here it is necessary to understand the activity directed on as control:

– ensuring integrity of the financial information concerning the activity of the enterprise;

– monitoring and measurement of key indicators of the activity;

– development and acceptance of the correcting actions necessary for

achievement of the planned results of the activity.

3. Planning. The implementation of planning including strategic, tactical and operational aspects demands providing information on the last, present and estimated future.

4. Forecasting and the forecast assessment. Forecasting is understood as providing the conclusion about influence of the events expected in the future on the basis of the analysis of the last events and their quantitative assessment for planning. The management of the organization has to estimate possible growth rates of indicators of activity and also its ability to hold the corresponding share of the market.

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