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FEATURES OF MANAGEMENT ACCOUNTING

Abstract. The article deals with the problematic issues connected with the peculiarities of management accounting of business activity and provides an analysis of effective methods in this area. Management accounting is described as a system of generalization and interpretation of economical data aimed to provide the information support for decision-making process in organisation. Range of features in management accounting of organisation was also contained in the article. The methods, processes and cost estimates of management accounting for commonly used methods and management accounting methods, maintenance processes and main methods to calculate the costs are described separately. Terms of budgeting and break-even point was also disclosed in the following article.

Keywords: management accounting; principles; cost accounting, calculation, management accounting principles.

Introduction

More often as not, managers of enterprises mark not without surprising that conclusions made by them on the basis of information, that provides the expense managerial accounting, are precisely the opposite to those made on the basis of information from accounting statements. At the same time, it shall be clearly understood that key aim of managerial accounting keeping in a company is not only cost accounting.

The fact of the matter is that there are more functions in the managerial accounting sphere. The main of them are regulation, planning and forecasting. The main matters of the bookkeeping are information accumulation, accumulation and registration. The managerial accounting allows not only find and afterwards analyze the indicator differences but to take measures to liquidate them.

Methods

Under free market conditions there is a matter for managerial accounting to provide the manager of an enterprise with operation analysis information of past, present and future approach. As the manager of an enterprise has to control manufacturing costs so he mustn't decide without comparing preliminary costs with potential financial performance. The attention to the manufacturing costs means not only attempts to reduction but fulfillment of performance targets without quality reduction and operation performance.

The managerial accounting in its concept and consent is aimed at serving the interests of an enterprise and giving every assistance to effective methods of enterprise management. In short, the managerial accounting is the accounting oriented to serving the enterprise administrative.

The managerial accounting has the set of features:

- first, the managerial accounting cannot be abstracted away from techniques, technology and manufacturing industry characteristic, review of supply and demand, accepting business statistics, social sphere development and so on;

- second, features and criteria of the managerial accounting are concluded in its qualification. If the information obtained through managerial accounting is reasonable so managerial accounting is considered useful. Therefore, the great emphasis is focused on logic and experience in the managerial accounting system. Based on them, employees of accounting services carry out effective economic accounting and control for the convenience of the enterprise itself;

- third, the managerial accounting is intended to serve the interests of the labour collective. The advantage of managerial accounting over production accounting is that it finds its application in practice.

One of the main disadvantages of production accounting to managerial accounting is that responsibility for all types of production resources at all and without exception stages of the circulation of facilities during production or application was not assigned to anyone personally. In developed countries, the organization of such type of accounting, i.e. accounting for scope of activities is at the adequate level. When organizing accounting the tendency lies in the fact that an accountant is closer to production, the more information is analytical.

Within the system of market relations, when the managers of enterprises are given the opportunity to independently solve problems associated with the introduction of new forms of organization and production management, techniques and technology, ultimately affects the construction of bookkeeping and production accounting in particular.

Thereby, the managerial accounting is a regulated system for identifying, measuring, collecting, recording, interpreting, summarizing, preparing and providing the information that is important for making decisions on the organization activities and indicators for the administrative sector of an organization (internal users - managers). The primary objective of the managerial accounting is the answer to question about the state of the organization, how it is necessary to allocate the available resources in order to increase the efficiency of activities.

The managerial accounting objectives

The managerial accounting is primarily created to make quickly decisions related to the activities of the company. The managerial accounting information is provided only to internal users, managers and employees of financial services, for external users (for example, shareholders and creditors) this information may be closed.

The managerial accounting can also operate with forecasts, electronic information not confirmed by primary documents and other possible data.

Comparison between bookkeeping

Some examples of the managerial accounting methods in comparison with bookkeeping:

- under the bookkeeping there is no need to consider the sales results of competitors, when the company's management decides to increase its own sales, accounting of this information becomes necessary (marketing constituent of managerial accounting);

- under the bookkeeping there is no need to take into account the placement of material assets in warehouses, while optimizing the logistic work there is such need (increasing the speed of supplying);

- under the bookkeeping there is no need to consider the number and content of complaints, but this is required in managerial accounting within the framework of the quality management system;

- under the bookkeeping there is no need to take into account the number of estimates drafted by the budget department; when analyzing and planning the load of the estimated department it should be done.

The managerial accounting is about the needs of internal users (managers at various levels), rather than external (shareholders and creditors, government agencies, etc.), the information collected and provided to them is not public, but belongs to a commercial confidentiality.

The managerial accounting indicators, in contrast to accounting, can be both monetary and physical. Moreover, they can be qualitative and probability and describe not only flows and stocks, but also events and conditions of the external world, that is, the managerial accounting can operate with alternative costs and market saturation with goods of this category. The managerial accounting should be distinguished from cost accounting of subdivisions and goods (services)

Information requirements

The managerial accounting is expected high requirements for the information provided. The information provided to the person who makes a decision must be complete and at the same time brief. The greater the information volume the more information is left without attention, in the absence of supporting mechanisms (automatic "high-quality" decision systems on decision theory). In such case, generally, the information providing efficiency is more important than its accuracy (just accuracy not reliability), for example, it is better to obtain data that the share of constant costs is approximately 12% today than in a week more accurate data indicative of 12.33%.

Methods

An enterprise is free to choose such managerial accounting methods that are convenient for it: there are no hard legal requirements in this area, as in tax (accounting) and financial accounting (many countries have standardized financial reporting forms). The conservative task of the managerial accounting is cost calculation and cost accounting. It is necessary to choose the accounting methods that are most suitable for the enterprise and will not interfere with the production process by excessive bureaucratization, but will allow, without extra costs, to attribute the costs to this or that process, project, and as a result, specific products.

Processes

The following processes are included in the managerial accounting:

- Breakeven point determination
- Budgeting
- Calculation of cost

Budgeting, on the grounds of the English word meaning, is budget planning and preparation, activity within stage of budget process planning. Budgeting is the procedure of preparation and acceptance of budgets, one of the system component of financial administrationspecific to optimum allocation of resources of business entity through time.

Budgeting technology

The budget management is the company control technology, complex of organizational measures, operations and techniques aimed at the development and implementation of the budget management system.

The budget management system is the system of company management on financial responsibility centers (FRC) through budgets which allows achieving the company's objectives by more efficient use of resources. Acting on the basis of information on economical activity of a company the management system helps the managers of a company to analyze and make decisions under the deviation of the fact from the plan in economic and financial budget target [1].

Budgeting objects

- improvement of operational efficiency of an organization with the help of goal orientation and coordination of all events on an enterprise
- risk identification and risk level reduction
- rise of flexibility and adjustability to changes.

Budgeting goals

The main goal of the budgeting is providing the production and commercial process with necessary financial resources.

Budgeting stages

For attaining the goals of budgeting the following stages should be fulfilled:

1. Budget objects determination
2. Budget operation and financial system development
3. Corresponding budget calculation
4. The calculation of the required amount of cash resources ensuring financial stability, solvency and liquidity of the balance sheet.
5. The calculation of the amount of internal and external financing and identification of reserves for their additional raising
6. Organization earnings, expense and fund forecast

Calculation

Calculation (from the Latin word calculation – is count, calculation) – is the method of production or service costs determination and also production resource costs.

The calculation is made on the basis of accounting and estimated costs and on the basis of the structure of these costs. The calculation of the cost structure is based on an understanding of the production type, production method, enterprise capacity, other “auxiliary” processes (such as marketing,

logistics, etc.) and depending on the category of production.

Examples of calculation

Examples of calculation of different costs value:

- the cost per ton-kilometer in money terms for certain means of freight transport under the expected average load situation with orders at a logistic company.
- the cost of maintenance service in money terms for certain type of production units and certain type of breakdowns under the expected maximum periodicity of breakdowns during certain time period.
- the cost of one application of one subdivision for the services to another unit at a specified minimum and maximum periodicity of applications at a certain time period.
- the cost of one application of one subdivision for the services to another unit
- the cost of one subdivision (division/work/department) at a specified minimum and maximum capacity during certain time period.
- the total (with engineering employees, administrative and managerial staff) cost of project execution during certain time period.
- and so on.

Forms of calculation

The main forms of calculation are divided into calculation on the basis of direct or total expenses. The significant approach in calculation of the costs under the high indirect costs (RTD – activity at an enterprise) is the process calculation of cost or cost accounting by type of activity. In practice (and in science theory) there are wide ranges of cost accounting methods. Some of the methods you can find in bookkeeping, managerial accounting, Controlling, financial management and in project management for corresponding Project manufacturing, and so on.

And thus, the calculation can be carried out by accounts division, financial department (planning and budgeting), controlling department (Cost-/Profitcenter calculations) and costing department depending on intended use of this information.

It is worth noting here that the estimated approach is the only one of the abovementioned approaches, which does not take into account the work timetable (production structure). And estimates for large and complex production schedules are characterized by a very strong inaccuracy in estimating the cost of the project (by the large standard deviation), initially laying the risk to the quality of the project (project content, project cost and project execution on time).

Break-even point

Break-even point is the manufacturing volume and sales of product at which the expenses will be compensated by incomes and after production and realization of each following unit of product an enterprise will get profit. Break-even point can be determined in product units, in money terms or with account of expected profit margin.

The synonym: trigger point, CVP point.

In money terms

Break-even point in money terms is such minimum revenue position that all costs are repaid in full (while the income is equal to zero).

Do not confuse with point of return (of a project). It is calculated for time determination when project incomes exceed expenses spent on it, it is the same breakeven point but it is measured by not in pieces but months and years.

Break-even point in money terms is such minimum revenue position that all costs are repaid in full (while the income is equal to zero).

In product units

Break-even point in product units is such minimum quantity of products when an income of realization of this product covers all expenses for its production.

Calculation of cost

There are the following main methods of cost calculation:

- Process cost calculation method;
- Job order cost calculation method;
- Process cost calculation method;
- Normative cost calculation method;

- Inventory and index cost calculation method;
- Direct-costing method.

Process cost calculation method (process method, process cost accounting system) is applied when production in lots of same products or under the continuous production cycle, the cost accounting is relevant to the product made in a period of time.

Project cost calculation (order method, job order cost accounting) method employed during customized product manufacturing. The material costs, labor and general expenses are attributed to each individual project or to a batch of produce.

Process cost calculation method (process method) is common with mass production, when the feedstock or materials are consistently converted into finished products. Groups of production processes form processing stages and each of which ends with the release of an intermediate product (semi-finished product), which can be moved to the next processing stage or be realized.

Normative cost calculation method (calculation on differences of actual cost from the standard) for each product on the basis of current standards and cost estimates, a preliminary calculation of the normative cost is made, differences are calculated at the end of the period; differences are divided into negative (waste of raw materials, materials, fuel, semi-finished products due to equipment breakdowns, poor-quality tools, replacement of materials), positive (achieving savings in material, labor and financial resources, more rational cutting of materials, use of waste instead of high-grade materials, use of more efficient equipment and adaptations) and conditional (can be negative and positive and appear as a result of differences in the method of compiling the planned and normative calculation).

Inventory and index cost calculation method is deviated from normative that the previous cost accounting is organized without subdividing on norms and differences: the cost price of output is determined on the basis of inventory data and the assessment of work in progress at the end of the month.

Direct-costing is determined the production cost in the amount of direct costs, and indirect costs are charged directly to sales accounts. And only in the following, Direct-Costing became the predominant method of cost accounting. It can be said that the appearance of "direct costing" had a purely accounting reason. At that time, accountants came to the conclusion that all costs should be divided into those related to this reporting period (realizing during this period) and related to production (they refer to those reporting periods when sales of products is in progress). The first are called constant, the second - variable. If this approach is correct, then naturally only direct costs can and should be included in the cost value.

In foreign practice, the Direct-Costing system is used in several versions: - the classic Direct-Costing where only direct costs are included in the cost value; - the variable costs system: the cost includes variable costs which include direct costs and variable indirect costs; - cost accounting system depending on use of production capacities, the cost value includes all variable costs and a part of the fixed determined in accordance with the capacity factor.

Conclusion

In conclusion, as practice shows, the managers draw their attention to the general increase of costs and neglect the reduction of conditional fixed costs. The main reason of such situation is the impossibility of receiving data on the amount of conditional fixed costs directly from bookkeeping. In bookkeeping expenses are divided into direct and indirect. With that, the division mark of the costs into direct and indirect is the way to include them in the production cost. Direct costs are connected with the production of a certain type of product and can be directly attributed to its cost value. Indirect costs cannot be directly attributed to the cost of certain types of products and are distributed indirectly, i.e. conditionally. Thus, the division of costs into direct and indirect depends on industry characteristics, production setup, as well as the accepted method of output cost determination.

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Аннотация. Мақалада басқару есебінің, ұйымның мүдделеріне қызмет етуге және кәсіпорындарды басқарудың тиімді әдістерін ілгерілетуге арналған әдістері қарастырылады. Басқару есебі ұйымда басқару шешімдерін қабылдау процесін ақпараттандыруға бағытталған экономикалық деректерді жалпылау және

түсіндіру жүйесі ретінде түсіндіріледі. Басқарушылық есеп - кәсіпорын басшылығына қызмет көрсетуге бағытталған есеп. Сонымен қатар кәсіпорындардағы басқарушылық есептің бірқатар ерекшеліктері беріледі. Автор басқарушылық есептің әдістерін бухгалтерлік есеппен салыстыру жолымен, мысал ретінде көрсетіледі. Басқару есебінің әдістеріне, жүргізу процесстеріне және шығынды есептеу үшін қолданыстағы негізгі әдістеріне жеке түрде сипаттама беріледі.

Түйін сөздер: басқарушылық есеп, шығындар есебі, есептеу, әдістер, принциптері, басқарушылық есеп жүйесі.

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ОСОБЕННОСТИ УПРАВЛЕНЧЕСКОГО УЧЕТА

Аннотация. В статье рассматриваются методы управленческого учета, используемые для обслуживания интересов организации и продвижения эффективных методов управления предприятием. Под управленческим учетом понимается система обобщения и интерпретации экономических данных, нацеленная на информационное обеспечение процесса принятия управленческого решения в организации. Также предусмотрен ряд особенностей управленческого учета предприятий. Методы, процессы и оценки затрат управленческого учета описаны отдельно для основных используемых методов. Методы управленческого учета, процессы обслуживания и основные методы, используемые для расчета затрат, описаны отдельно. Термины составления бюджета и вычисления точки окупаемости также раскрыты в указанной статье.

Ключевые слова: управленческий учет; расчет затрат, формы калькулирования, принципы управленческого учета.

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