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OPTIMIZATION OF MANAGEMENT DECISIONS THROUGH THE APPLICATION OF INDICATORS OF THE INTEGRATED SYSTEM OF ACCOUNTING AND TAX ACCOUNTING

Abstract. The article deals with the emergence of tax accounting and 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. To strengthen the company's position in the market and its expansion, it is necessary to properly manage its cash flows, production and investment projects. To do this, first of all, it is advisable to develop an economically justified classification of costs.

Key words: management, optimization, accounting, management decisions, financial control, economics, politics, planning.

1. INTRODUCTION

The emergence of tax accounting complicated the procedure for calculating income tax, led to excessive labor and financial costs for the maintenance of economic services due to the need to maintain two parallel accounting systems [1, p. 10-14]. In addition, tax accounting does not contain a mechanism for controlling the formation of income and expenses of the organization. This necessitates the study of the problem of harmonization of accounting and fiscal information, identification of accounting principles and calculation of the financial result of the organization for the purposes of control, management and taxation. The accounting system with its inherent information and control functions plays a fundamental role, combining in a single information system the data necessary to solve these problems [2, p. 102].

The integrated accounting system will allow to meet the needs of all interested users within the framework of a single accounting information base. At the same time, the costs of its creation, maintenance and implementation in the accounting process of enterprises should be economically feasible and reasonable. Weak development of theoretical problems of interaction between accounting and tax accounting and practical relevance of organizational and methodological approaches to their integration determines the relevance of the study and the content of the issues [3].

2. METHODOLOGY

The study used modern methods: abstraction, system, 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 sheet generalization).

3. RESULTS

In a modern enterprise management is a very common activity. The management system affects the management object through common functions, the relationship and interaction of which forms a closed cycle (Fig. 1) [4, 188].

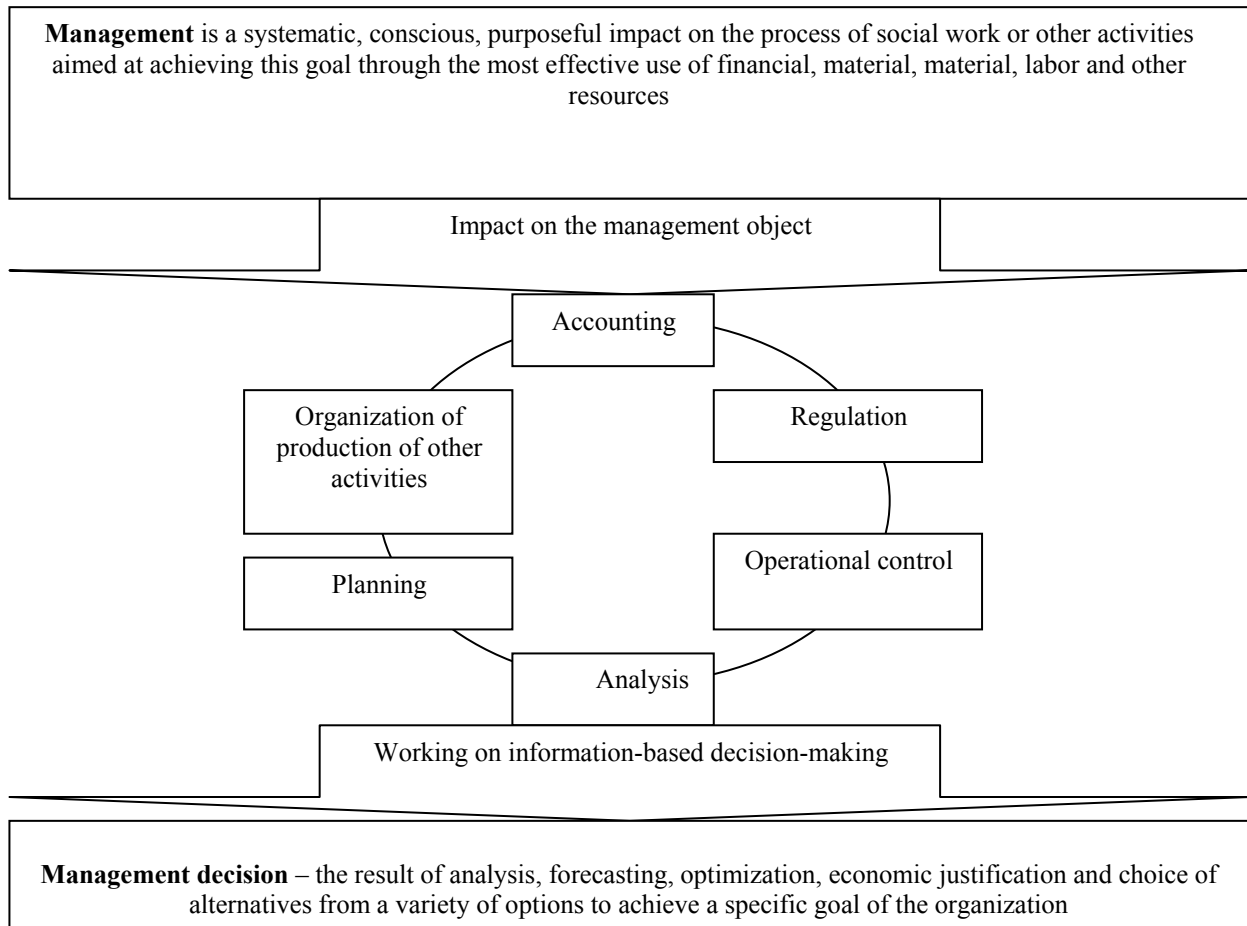


Figure 1 - Management accounting and management decision-making

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

To strengthen the company's position in the market and its expansion, it is necessary to properly manage its cash flows, production and investment projects. It is obvious that traditional accounting methods are not enough for this [5, 233].

The emergence of management accounting is associated with the growth of corporations, the emergence of production rationing and changes in socio-economic relations in large industrial enterprises.

Its origin was in the middle of the nineteenth century, when the development of Railways, Maritime communications sharply pushed the boundaries of commercial activity. This required the preparation of long-term forecast calculations, calculation of the cost of goods and services, as well as various methods of their transportation [6,p. 321].

For the successful organization of management accounting, depending on the industry characteristics of the production and the target installation, it is primarily advisable to develop an economically justified cost classification [7]. This will define and shape [8]:

- the cost center;
- responsibility center[9];
- cost carriers.

Then you need to choose the most appropriate option, which will be organized management accounting [10].

For more than 20 years, the management accounting Committee of the Institute of management accounting of the United States developed a system of regulations on management accounting (SMA), which are the recommendations of highly qualified specialists in the field of management accounting for companies (Fig. 2) [11].

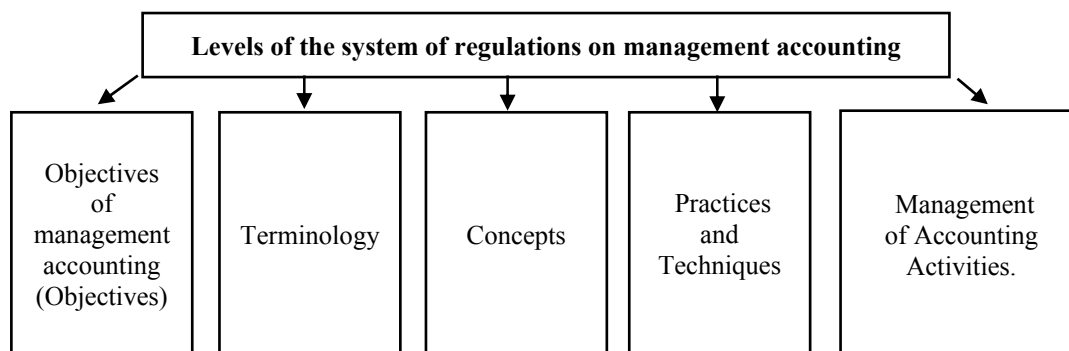


Figure 2 - Classification of levels of the system of provisions of management accounting

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

In practice, some elements of management accounting are usually used in enterprises. It is important that these elements be integrated into a common result-oriented structure [13].

You can choose the following areas of improvement of the management accounting and reporting system to optimize management decisions:

1. Improving the structure, hierarchy, content and presentation of management reports [14];
2. Development of financial planning and budgeting system;
3. Development of the company's development strategy with subsequent coordination of short -, medium - and long-term planning horizons [15];
4. Improvement of the cost accounting system.

Based on our practical experience of setting and automation of management accounting systems, we identify three solutions [16]:

- maintenance of full-fledged management accounting at the enterprise. Automation of management accounting system based on SMA-systems [8, p. 85];
- use of management information from various information systems. Automation of management accounting system using analytical systems of BPM (Business Performance Management) and BI (Business Intelligence) class based on OLAP-technologies [17].

4. CONCLUSIONS

Based on the above, we conclude that without complex automation of accounting enterprise management system is deprived of some elements. For example, many of the financial accounting and reporting systems used today do not allow for plan/fact analysis, often lack analysis, etc [18].

However, the improvement of the accounting policy of the enterprise, the expansion of the use of classes of accounts, the use of methods of analysis of the results of activities at "incomplete" cost, even in conditions of poorly automated accounting make it possible to obtain certain management information for decision-making [19].

Thus, at the enterprise real conditions for further introduction of controlling elements, and over time and system as a whole are formed.

А. Кереева, Ж. Асанова

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БУХГАЛТЕРЛІК ЖӘНЕ САЛЫҚТЫҚ ЕСЕПТИҢ ИНТЕГРАЦИЯЛАНҒАН ЖҮЙЕСІНІҢ КӨРСЕТКІШТЕРІН ҚОЛДАНУ АРҚЫЛЫ БАСҚАРУ ШЕШІМДЕРІН ОҢТАЙЛАНДЫРУ

Аннотация. Мақалада салық есебінің пайда болуы және пайда салығын есептеу тәртібі мәселелері қарастырылған, бұл екі параллельді есеп жүйесін жүргізу қажеттілігіне байланысты экономикалық қызметтерді ұстауға артық еңбек және қаржылық шығындарға 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. Кәсіпорынның нарықтағы ұстанымдарын нығайту және оның экспансиясы үшін оның ақша ағындарын, өндірісті және инвестициялық жобаларды сауатты басқару қажет. Бұл үшін, ең алдымен, шығындардың экономикалық негізделген жіктемесін әзірлеу орынды.

Түйін сөздер: басқару, оңтайландыру, бухгалтерлік есеп, басқарушылық шешімдер, қаржылық бақылау, экономика, саясат, жоспарлау.

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ОПТИМИЗАЦИЯ УПРАВЛЕНЧЕСКИХ РЕШЕНИЙ ПОСРЕДСТВОМ ПРИМЕНЕНИЯ ПОКАЗАТЕЛЕЙ ИНТЕГРИРОВАННОЙ СИСТЕМЫ БУХГАЛТЕРСКОГО И НАЛОГОВОГО УЧЕТА

Аннотация. В статье рассмотрены вопросы появления налогового учета и 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 исследования 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. Для укрепления позиций предприятия на рынке и его экспансии необходимо грамотно управлять его денежными потоками, производством и инвестиционными проектами. Для этого, прежде всего, целесообразно разработать экономически обоснованную классификацию затрат.

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

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