

THE ROLE OF MANAGEMENT ACCOUNTING AND PROBLEMS OF ITS IMPLEMENTATION IN ENTERPRISES

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The birth of management accounting took place in the second half of the XVIII century. It was due to the fact that the individual isolated farm passed from the personal form of doing business to numerous industrial, agricultural, construction and trading firms. In this regard, the analysis of the received information on the cost of production and sales and the amount of profit had become necessary.

The organization of management accounting is require to take into account a number of factors that have a major impact and are due to the specifics of the entity. Each enterprise develops a system of management accounting, based on their own needs and specifics of work.

You need to make two actions for effective management accounting:

- to provide specialists with all necessary information;
- to develop a methodology specific to each enterprise.

If you want to achieve positive results in setting up management accounting, you will be pay attention to how to automate such accounting, and to choose the variant

of interaction between management and accounting.

Principal feature of management accounting is its efficiency, which allows you to analyze the activities of the company on a daily basis. The costs for the development and further operation of the accounting system should not exceed the economic benefits of its implementation. That's why, it is necessary to exactly determine how all information should be displayed in the reports.

One of the main aspects of reporting is the form of thematic reports on key indicators of the enterprise activity. Such reports can be submitted both at set intervals and as deviations occur. The same indicators will provide the organization of budgeting in the enterprise. Budgeting is a mechanism for resource allocation, planning, factual analysis, assessment and control. Much depends on the financial structure of the enterprise.

Therefore, the gradual formation and development of management accounting is one of the areas of improvement of the national system of accounting and reporting as a key information for ensuring the competitiveness of the Ukrainian economy.