

Accounting and analytical support for the manufacturing processes management at the enterprise

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The economic subjects whose financial economic activity is based on manufacturing process, in order to achieve competitive advantages, it forms the corresponding information support, which should ensure satisfaction of information requests of managerial staff.

The formation of accounting support for manufacturing process management of economic subject should take into account the following requirements: it is not contrary the methodological aspects of organization and record-keeping; to correspond to the classical model of cost management of economic subject; to provide relevant analytical information by type in accordance with the accepted cost classification in the management model.

The accounting principles create common rules of recognition and measurement of economic operation that lead to the costs occurrence for all economic subjects. However, high-quality accounting support for cost management requires detailed and versatile information that requires the classification of the investigated category for species, which based on information interest for managerial staff.

To relying on the information needs of managerial staff, it should be noted that the optimal cost sharing in order to create qualitative accounting and analytical support will delineation of the investigated category on the following characteristics: in relation to the object of management: direct and indirect costs; depending on the weight of production programs: basic and support cost; in relation to the content of production programs: the cost for the execution production programs and the cost of the reporting

period; by types: costs for economic elements and costs by calculation items; for relevance information: relevant and irrelevant costs.

The costs classification which ensures the formation of high-quality information support of manufacturing processes management in the enterprise is proposed and corresponds to the methodological and methodical aspects of the functioning accounting system and it is holistic and understandable for managerial staff, also which excludes surplus data that should be processed by the subject of management when it is making decisions.

The content of analytical support in the management system by an economic subject is realized through the processing of information like from the internal environment and as from the external one. Analytical support as a process which is characteristic at all stages managerial decisions making.

Thus, the complication of managerial and production processes in market economic conditions serves as an indicator of the need of formation accounting and analytical support for the manufacturing processes management. In order to ensure satisfaction of information requests of managerial staff, the system of accounting and analytical support for cost management should take into account the costs of production operations, associated with the use of information resources, based on traditional accounting and analytical procedures, use strategic types of management models, etc. The value of the information support of managerial production program by the economic subject increases only if that the costs are divided correctly and by the types.