

## **Problems of managerial accounting and the role of managerial audit at enterprises**

**Rozit T.V.**

Candidate of Economic Sciences, Associate Professor,  
V.N. Karazin Kharkiv National University

**Sliunina T.L.**

Candidate of Economic Sciences, Associate Professor,  
V.N. Karazin Kharkiv National University

With the development of a market system, the problem of organizing and implementing a system of managerial accounting and conducting managerial audit becomes increasingly relevant. The article mentions the main reason of weak managerial audit development at Ukrainian enterprises, points out the different views of domestic and foreign scholars on the interpretation of the concept of "managerial audit", and the main task and purpose of the managerial audit are determined.

Managerial audit helps to create effective management tools, the main of which is the system of managerial accounting at the enterprise. Managerial accounting is divided into operational and strategic. In the article their characteristics are compared according to the following indicators: purpose of accounting, orientation, main tasks, sources of information, objects of expenses, purposefulness of cost analysis and directions of accounting.

The organization and implementation of a management accounting system is possible in two ways: either alone or with the help of third-party firms specializing in this. The implementation of the enterprise's own forces is carried out in five stages: experimental-analytical,

methodological, documentary, stage of automation of the information process at the enterprise and organizational stage. The article details the essence of each of them.

The main requirements for internal reporting are: efficiency, utility, reliability, objectivity, accessibility, comparability and periodicity.

There are five main means of automation of managerial accounting: Excel spreadsheets, accounting programs, combining the functions of managerial accounting, own developments, ERP systems and the usual program for accounting, independently configured for managerial accounting. The positive and negative aspects of each of the mentioned means of automation of managerial accounting are highlighted.

The implementation of a managerial accounting and managerial audit application not only provides management with reliable information about production processes, but also enables it to be used to make effective managerial decisions and increase the efficiency of enterprises and management personnel, which opens up new opportunities for Ukrainian business. That is why it is so important to continue studying this topic and apply the results of research in practice.