

## Implementation of the internal accounting system at industrial enterprises

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At the present time, business owners and managers have difficulty setting up internal accounting because there are no generally accepted internal accounting rules. Therefore, the problem of internal accounting system implementation at enterprises is particularly relevant. The current internal accounting system in aviation industry needs analyzing and ways to improve its effectiveness should be suggested.

The current internal accounting system at the researched enterprise is presented by the complex of the following subsystems:

- normalization (the regulatory cost department);
- planning (the planning department, the marketing department);
- strategic planning (the perspective marketing office, the planning department);
- accounting (the accounting department);
- motivation (the labour and wages department, the planning department);
- analysis (the planning department, the regulatory cost department, the marketing department);
- control (the planning department, the labour and wages department, the regula-

tory cost department).

Thus, internal accounting at the aviation industry enterprise is organized by different departments. The accounting policy at the researched enterprise is absent. However, there are rules for each department.

One of the main shortcomings of the existing internal accounting system at the aviation industry enterprise is the necessity of information suitable for quality inventory management. This problem may be solved by using one of the managerial accounting instruments – the balanced scorecard system. It will enable control of employee actions in four directions: finance, customers, internal processes, and staff. The targets were suggested to evaluate employee performance in each of the areas.

The list of suggested indicators is not definitive; it can be adjusted according to the individual requirements of the order and to the information for decision-making.

After the formation of the scorecard, target values of each indicator should be defined. Comparison of the planned and actual values allows the identification of indicators that need special attention.