

## PROBLEMS AND PROSPECTS OF MANAGEMENT ACCOUNTING DEVELOPMENT AT ENTERPRISES

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One of the ways to increase competitiveness of production is the development of the system of cost management. Under economic crisis for the production of a competitive product enterprises shall either produce and sell their own production at low cost or maintain qualitative and other criteria of production at the level that significantly exceeds competitors.

In this relation, optimization of production costs on the basis of appropriate information on cost of production can be determined as one of the lines of development of financial management system. Management accounting presents for this a necessary mechanism that allows fully considering an issue of planning, operating control and accounting of certain types of activities.

A cost-accounting variant is peculiar for national accounting. All operations of management accounting reflect in general system of accounting records on control accounts, which are considered as those that conditionally refer to management accounting. In this case data distribution of financial and management accounting can be done at the level of analytical accounting.

The researches testify that the list of articles of expenditure at single enterprises can differ significantly. Distinguishing some expenses into independent articles or, instead, a unification of certain articles

allowed developing expenditure items' list that to the fullest extent corresponds to production specificity.

In relation to the lack of planning and analysis of costs by cost-accounting articles and formal estimation of actual costing, a control function of accounting by cost centres and responsibility centres has significantly subsided at enterprises. Studying of the question has shown that enterprises have no system of flexible operational accounting, effective preliminary production cost control and their hard rationing.

Accounting of certain types of costs and solving tasks on their optimization are mostly made by using accounting and statistical methods, although recently there is a tendency to apply economic-mathematical methods, including computer and mathematical modelling with the help of introduction into accounting practice of automated processing of economic information.

Thus, generalizing the above mentioned it can be concluded that management accounting is historically formed, scientifically substantiated system that has appeared as a result of changes of conditions of production and development of structural form of an enterprise, which became a determinant of its importance as an underlying instrument of making management decisions.