

**ACCOUNTING, ANALYSIS AND AUDIT****ISSUES OF THE MANAGEMENT ACCOUNTING  
IMPLEMENTATION AT ENTERPRISES  
AND DIRECTIONS OF THEIR SOLUTION****Harkusha S.A.**Candidate of Economic Sciences, Associate Professor,  
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The article is devoted to topical issues of the implementation of management accounting at an enterprise. It is established that the leaders of Ukrainian companies are accustomed to understand management accounting as the financial and economic accounting. In this case, you can ensure that it can't be regarded as a kind of separate activities carried out by experts from similar accounting and accounting system. The administrative record can be called financial and economic accounting because it contains information for the management of financial and economic nature. The methodologies parts of the financial and economic accounting include financial structure, areas of analytical accounting; the main provisions of accounting policies, chart of accounts, financial accounting, and economic policies reflect business transactions. It is noted that when the company enters into force managerial cost accounting, it can prevent some errors, such as the lack of strategic objectives; incorrect definition of tasks; lack of enterprise uni-

fied regulatory framework and common terminology; lack of control over the implementation of accounting procedures; incorrect distribution of roles between experts; unrealistic goals and deadlines; wrong approach to data collection and processing; systematization reporting; falsification of data. Most of the problems will resolve automated software of management accounting. The using of automated systems will avoid mistakes and inaccuracies in reporting and accelerate the process of collecting and processing data. As a result of the automation of management accounting, the company receives an automated system that allows solving tasks related to the acceleration of the planning and accounting; improving the reliability and timeliness of management information received; increasing possibility of amending the model of budgeting; getting convenient control mechanism and implementation of management accounting financial expenses; the ability to assess the financial position on-line and others.