

## ОБЛІК, АНАЛІЗ ТА АУДИТ. СТАТИСТИКА

UDC 657.47

JEL Classification M41; M21

DOI: 10.32515/2413-340X.2018.33.130-135

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## Perspectives and Trends in Development of Management Accounting in Georgia

The article is devoted to the problems of development of management accounting in Georgia and directions of their solution. It is substantiated that increase of efficiency of activity of the enterprises and the organizations is connected with using of the information presented by the management accounting. The need of using modern information systems is considered. The components of the automated accounting system are defined. The definition of management accounting as an integrated system of accounting of costs and revenues, rationing, planning, control and analysis, systematizing information for operational management decisions is proposed. It is proved that the existing organizational structure of the enterprise should be regularly analyzed and revised taking into account the changes occurring in its economic activity and the achievements of scientific and technical progress.

**accounting, management accounting expenditures, business units, Benchmarking, SMART, direct-costing, market niche**

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### Перспективы и тенденции развития управленческого учета в Грузии

Статья посвящена проблемам развития управленческого учета в Грузии и направлениям их решения. Обосновано, что повышение эффективности деятельности предприятий и организаций связано с использованием информации, предоставленной управленческим учетом. Доказана необходимость использования современных информационных систем. Определены компоненты автоматизированной системы бухгалтерского учета. Предложено определение управленческого учета как интегрированной системы учета затрат и доходов, нормирования, планирования, контроля и анализа, систематизирующая информацию для оперативных управленческих решений. Доказано, что существующую организационную структуру предприятия следует регулярно анализировать и пересматривать с учетом изменений, происходящих в его хозяйственной деятельности, и достижений научно-технического прогресса.

**учет, управленческий учет, расходы, бизнес-единицы, бенчмаркинг, SMART, директ-костинг, рыночная ниша**

**Statement of the problem.** Developed market economy is a continuous competitive battlefield. The transition to the market economy of the country requires an effective organization of enterprise management, which determines the actuality of the implementation and development of management accounting in the national accounting practice, as well as its acknowledgement as an independent image of economic activity of the economic subjects. Corporate systems are basically based on statistical and critical time-critical strategic information. This is because both the company managers and those who carry out the economic policy are based on the imperfect methodological, quantitative performance and models about the micro and macro environment. Consequently, most solutions are based on intuition and not rational, scientific methodology. The procedures for receiving the shady, despite the difference of professional character, have the same basis and are generally based on the methodological algorithm adopted in general. Decision-making procedures have a certain scheme of intellectual activity. Switching from the centrally controlled socialist economy into the market economy has completely altered the basic norms, according to

which many companies are operating. As the manufacturer and managers of the service companies now ask for accurate and timely information to improve the quality of their work, the timing and efficiency of the timely decision on their individual products, services and customer

**Analysis of recent researches and publications.** The research of theoretical basis of managerial accounting and methodological approaches to its organization have been reflected in the work of many scientists. Theoretical and methodological aspects of managerial accounting were researched by a large number of both national and foreign scientists. Conceptual bases of managerial accounting were developed by foreign experts: H.R. Anderson, J. Weber, R. Garrison, K. Drury, R. Anthony, J. Rice, B. Ryan, D.S. Caldwell, E. Mayer, B.E. Nedels, T. Scoun, K. Ward and others [2; 4; 6-7; 9; 11; 19].

At the present stage of development of scientific research, integration processes of existing concepts of foreign scientists in national practice take place. The methodology of managerial accounting is presented in the writings of scientists of such countries as Republic of Belarus, Russian Federation [3; 5; 8; 12-14; 16-18; 20-21], and Ukraine [1; 10; 15]. These trends contribute to the formation of new general scientific approaches and concepts of the development of managerial accounting, the definition of scientific paradigms. The attention of scientists to this question confirms that management accounting is in development. It is improved in accordance with modern business requirements, developing its own procedures, tools and methods and adapting ones developed by related sciences. At the same time, the issue of improving management accounting, taking into account the peculiarities of the environment and its constituents, in which the enterprises of each particular country are functioning, require increased attention.

**Statement of the objective.** The purpose of this research is to substantiate the ways of improving the directions of development of managerial accounting in Georgia, taking into account the specifics of the environment in which Georgian enterprises operate.

**The main material.** Today, most of the enterprises in Georgia operate in much more difficult conditions. Companies often have the following types of problems:

- (1) The material stockpiles and fixed assets are recorded incorrectly;
- (2) Not timely and correct inventory;
- (3) Costs are not budgeted and management of fact-plan does not exist;
- (4) Manage suspicious debts effectively;
- (5) There is no procurement procedure, therefore high probability of inefficient procurement;
- (6) Detailed analysis of expenses is not in the company;
- (7) Planning of cash flows and relevant reporting does not occur;
- (8) The cost of the product does not effectively be counted;
- (9) Do not use the management regulatory approaches in companies.

As we know, the main functions of the manager are: planning, organizing, managing and controlling, helping them manage the planning, organizing and control of the management.

The aim of management accounting is to develop recommendations for future prospects through analysis of past periods. That's why governance is sometimes called an analysis of future development. The goal and objective of transforming the accounting system in Georgia is to split modern accounting into two subsystems: financial accounting and management accounting. According to international governing regulations, management regulation can be defined as the process of appraisal, analysis, preparation, interpretation and information used by the management in planning, evaluating and verifying that resources are being used effectively and efficiently. Theoretical and practical expansion of accounting shows that the absence of a common approach and general viewpoint on the principle of

management and financial accounting negatively affects their use in practice and economic theory. The term "management accounting" has been introduced into economic literature and practice in the 50s. There are different opinions about its essence. Management Accounting - this is primarily a management support system for management. The essence of the management account and the important peculiarity is that it connects the management process with the recording process. Managing accounting expands the financial accounting framework, including the production operations.

The goal and objective of transforming the accounting system in Georgia is to split modern accounting into two subsystems: financial accounting and management accounting. While considering various positions, we can assert that the center of gravity in the national and foreign sources of gravity will be more and more paid to the term "managerial". This is related to the fact that accounting technology and organization are determined by the management tasks faced by the organization. In addition, analysis and accounting analysis, for their reduction and optimization, is an important part of the commercial structure. But when deciding on this task of management, we will be guided by the principles of optimization of financial activity. Management accounting information requires constant changes, instead of the statutory accounting and financial accounting. The management of one and the same time makes the unity and opposite sides, and the opposite side of the path of researching managerial accounting, which is filled with financial information and analytical studies management [17].

Decision-makers should provide a large place and attention to the organization's demands, and the management of the accounting must be determined to illustrate this. The information about the official accounting is of different kinds that should encourage decision-making in organizations. The management accounting system focuses on people who take decisions at all levels of the organization, so these systems should be flexible and pragmatic. Persons with high-ranking decision-makers should focus on the financial performance of the results of their activities, such as: profit and expenses, as executives use financial information to communicate with people outside the organization. If we consider the hierarchy of the organization below, we find that information that the decision makers need more than financial information is financial rather than financial because people need to know the technical data of the system they are registered and managed. Managerial accounting information is essential for making decisions and solving problems, but in turn the information is never neutral, because the results of the evaluation and the process of informing entities. Various are involved in different studies show that individuals and groups change their behavior when they are informed of the activities performed by Molds for further evaluation.

The burden in the environment that the companies are so huge that reaching the competitiveness can only be achieved by a radical and significant reduction in expenditures. The methodology for realizing the expenditure reduction program in West Practice involves six stages, which enable the use of the desired results (increase product competitiveness, increase profit):

- (1) Use system approach to optimization of expenses
- (2) Analysis of corporate strategy and business model of the company
- (3) Delegation of powers on business units
- (4) Benchmarking
- (5) Focus on controlled costs
- (6) Create an environment for the introduction of changes [20].

The management accounting system allows:

- (1) Determine business development strategy, set goals and develop ways to achieve them;

- (2) Develop financial and non-financial information collection, consolidation and analysis system that will give us a signal of problems;
- (3) Increase efficiency of the company's cash management;
- (4) Creation of interconnection system between structural subdivisions, organizing an efficient, multi-stage system of internal control of the enterprise;
- (5) Creating a cost management system for their optimization;
- (6) Introduction of budgeting system;
- (7) Acceptance of strategic and operative, justified management decisions, management decision making processes based on information on financial results of expenditures and enterprise activities.

The necessity of management accountability in the management system is undoubtedly the main drawbacks of traditional systems. These shortcomings can be generalized as follows:

- (1) Traditional management accounting does not respond to the requirements of today's industrial and competitive environment;
- (2) Traditional methods of calculation distort the information necessary for management decision making;
- (3) The management accounting practice follows financial accounting requirements and is largely determined by it;
- (4) Managing the special attention is paid to internal operations and less attention is given to the environment in which the enterprise works [5].

Improvement of production systems and technologies, improvement of management theory and practice requires further improvement and quality improvement of existing operating system.

The use of modern information systems is necessary for the management of the management. Components of the automated accounting system are:

- Hardware means;
- Software;
- Mathematical provision;
- Information security;
- Functional Support;
- Technological Support.

All of these components are interconnected and it is impossible to determine the sharp boundary between them.

**Conclusions and prospects for further researchers.** Thus management accounting is an integral system of accounting and revenue, norms, planning, control and analysis, which is systematizing the information necessary for operational management decisions. It is necessary to regularly analyze existing organizational structure of the enterprise and revise the changes in the economic activity and the advancement of scientific-technical progress. In addition to improvement of organizational structure of enterprise, it is important to change the approach to assessing internal reporting and evaluation of performance results. Today, very little organization in Georgia is maintaining complete management. In fact, only in international organizations are producing such counts. However, the way to improve the efficiency of enterprises and organizations goes through the information provided by the management account.

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### **Перспективи й тенденції розвитку управлінського обліку в Грузії**

На сучасному етапі розвитку наукових досліджень та розробок відбуваються інтеграційні процеси наявних концепцій зарубіжних науковців. Ці тенденції сприяють формуванню нових загальнонаукових підходів і концепцій розвитку управлінського обліку, визначенню наукових парадигм. Увага науковців до цього питання підтверджує, що управлінський облік знаходиться в розвитку, удосконалюється відповідно до сучасних вимог бізнесу, розвиваючи власні процедури, інструменти, методи й адаптуючи розроблені суміжними науками. Разом з тим, підвищеної уваги вимагають питання удосконалення управлінського обліку з урахуванням особливостей середовища та його складових, в яких функціонують підприємства кожної конкретної країни.

Метою написання статті є обґрунтування напрямів розвитку управлінського обліку в Грузії з урахуванням особливостей середовища, в якому функціонують підприємства. Дослідження показало, що сьогодні дуже мало суб'єктів господарювання в Грузії застосовують принципи та системи повного управління. Фактично тільки в міжнародних компаніях застосовується система управлінського обліку та відповідні рахунки. Обґрунтовано, що шлях підвищення ефективності діяльності підприємств та організацій лежить через інформацію, надану управлінським обліком. Доведена необхідність

використання сучасних інформаційних систем. В якості компонентів автоматизованої системи бухгалтерського обліку визначені: апаратні засоби; програмне забезпечення; математичне забезпечення; інформаційна безпека; функціональна підтримка; технологічна підтримка. Всі ці компоненти взаємопов'язані і повинні використовуватися у тісному взаємозв'язку.

Обґрунтовано, що управлінський облік - це інтегрована система обліку витрат і доходів, нормування, планування, контролю та аналізу, що систематизує інформацію для оперативних управлінських рішень. Доведено, що існуючу організаційну структуру підприємства слід регулярно аналізувати і переглядати з урахуванням змін, що відбуваються в його господарській діяльності (освоєння виробництва нових видів продукції, зміна технологій, зміна менеджерів тощо), і досягнень науково-технічного прогресу. Удосконалюючи організаційну структуру підприємства, важливо відповідним чином змінювати підходи до складання внутрішньої звітності та оцінки результатів діяльності.

**облік, управлінський облік, витрати, бізнес-одиниці, бенчмаркінг, SMART, директ-костинг, ринкова ніша**

*Одержано (Received) 20.03.2018*

*Прорецензовано (Reviewed) 22.05.2018*

*Прийнято до друку (Approved) 28.05.2018*

УДК 657.3

JEL Classification H83; M48

DOI: 10.32515/2413-340X.2018.33.135-143

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## **Побудова ефективних систем економічного контролю в житлово-комунальному господарстві в умовах трансформації загальних принципів управління в галузі**

У статті систематизовані укрупнені блоки загальних та особливих завдань та цілей управління в житлово-комунальному господарстві. На підставі проведених узагальнень, сформульовані загальні принципи управління в досліджуваній галузі, які мають бути закладені в основу побудови ефективних систем економічного контролю, як функції управління. Систематизовані основні фактори, які впливають на системність та комплексність управління та мають бути враховані при побудові ефективних систем економічного контролю в житлово-комунальному господарстві, з метою орієнтації таких систем на забезпечення управління в інтересах споживачів житлово-комунальних послуг.

**житлово-комунальне господарство, житлово-комунальні послуги, принципи управління, система економічного контролю**

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## **Построение эффективных систем экономического контроля в жилищно-коммунальном хозяйстве в условиях трансформации общих принципов управления в отрасли**

В статье систематизированы укрупненные блоки общих и особых задач и целей управления в жилищно-коммунальном хозяйстве. На основании проведенных обобщений, сформулированы общие принципы управления в исследуемой отрасли, которые должны быть заложены в основу построения эффективных систем экономического контроля, как функции управления. Систематизированы основные факторы, которые влияют на системность и комплексность управления и должны быть учтены при построении эффективных систем экономического контроля в жилищно-коммунальном хозяйстве, с целью ориентации таких систем на обеспечение управления в интересах потребителей жилищно-коммунальных услуг.

**жилищно-коммунальное хозяйство, жилищно-коммунальные услуги, принципы управления, система экономического контроля**