

The Role Of Management Accounting In The Construction Of Logistics Business Processes

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Abstract. The article deals with the problem of implementing management accounting in the domestic practice of logistics systems. Which is of paramount importance due to the need for in-depth research of the economic nature, essence and content of management accounting, its fundamental theoretical foundations, for making informed management decisions.

Keywords: logistics, management accounting, financial accounting, costs, cost, demand, information, management.

1. Introduction

In the process of building logistics business processes, we often encounter situations where the results achieved are ambiguously evaluated by managers of various departments. This is especially true for indicators that characterize the cost of logistics operations, labor productivity and quality.

Logistics is a unified management approach. The fundamental element of logistics management in the enterprise is management accounting. Each company maintains accounting (financial) records on the basis of legislation. But to make management decisions, it is necessary to maintain special management accounting, which can be combined with financial accounting and allocated as a separate block.

Some see it as a system for managing an enterprise's profit through cost management. It is generally recognized that management accounting is a necessary tool for enterprise management, allowing to improve the quality and efficiency of management decisions, maximize the expected result and effectively control the risks of economic activity.

The transition of domestic enterprises to the accounting system in accordance with international standards requires special knowledge in the organization and management of accounting, methods of compiling and analyzing accounting information. Managerial accounting for the majority of domestic enterprises is not or is only weakly developed. Basically, this can be explained by the lack of a unified methodological framework, methodological recommendations for the organization of management accounting in certain sectors of the domestic economy, as well as the period of its formation and development in domestic practice.

Meanwhile, at present, domestic enterprises, operating in a competitive environment, are experiencing an urgent need to organize an effective management accounting system. Under these conditions, the role of management accounting, which is a necessary tool in mobilizing all available reserves to improve the efficiency of production and economic activities of enterprises, is immeasurably increasing.

In this regard, the problem of its implementation in domestic practice is of paramount importance, there is a need for in-depth research of the economic nature, essence and content of management accounting, its fundamental theoretical foundations. Today, many managers do not always understand the role of management accounting in the enterprise, they do not clearly understand the goals and objectives of its formulation.

2. The construction of management accounting methods is proposed

▪ according to budget items, For this purpose, all operations on the financial and economic activities of the enterprise should be divided into three main groups:

- commodity products;
- financial (cash flow);
- financial (accrual transactions).
- accounting for invoices.

While preferring the method of accounting for accounts, it should be remembered that for managers and persons not associated with accounting and economic services, terms such as transactions or correspondence are not always clear. Accounting the bills in the first place convenient for accountants. Accounting for budget items or item-by-item accounting of transactions, of course, is more understandable for people who are not versed in accounting. This method is convenient because the construction of a management accounting and budgeting system based on it is painless for the organization as a whole. We can say that in this case, the reflection of the actual operations of financial and economic activities and planning for budget items takes place according to a single system. On the one hand, it allows you to organize the process of planning and analyzing deviations of budget and actual data at the enterprise with less labor costs. On the other hand, you can get financial reports in the necessary detail and analytics.

3. Discussion of the results

Management accounting for logistics should set itself the following tasks:

- * Information support for management to make management decisions, taking into account logistics costs and their economic consequences;
- * Identification of deviations of the actual cost level in comparison with the forecast, as well as analysis of deviations;
- * Calculation of cost and calculation of financial results.

Based on the content of this definition, it follows that the main information result generated by management accounting tools is an array of internal management documents and undocumented information necessary for making management decisions. The frequency and timing of receipt of this information product is set in the corporate (internal) standards of the enterprise based on the information needs of decision-makers.

Management accounting refers to a class of complex systems that represent a set of ordered elements that form a single whole and are subordinate to a single goal.

Management accounting is disclosed with the help of its numerous objects, the composition of which can be combined into four groups:

Group I – production resources that ensure the appropriate work of people in the process of economic activity of the organization

Group II – economic processes and their results, which together constitute the production activity of the organization. This group is formed using a process approach. Its essence lies in the fact that the production resources and activities are managed as separate processes. Heterogeneous economic operations, grouped by economic content and belonging to separate processes, represent a type of activity.

Group III – income and expenses that characterize the results of certain economic processes. This group of accounting objects is formed in the form of indicators that characterize the result of economic operations, and therefore they should be reflected in management accounting simultaneously with the use of resources and the receipt of the product as the result of a set of processes.

Group IV-structural units that allow you to localize costs and revenues to their places of origin or centers of responsibility. For management purposes, taking into account the use of resources and the receipt of products, this information is summarized by the place of occurrence of costs and semi-finished products. Overhead costs in the traditional approach are always taken into account according to their belonging to certain workshops, sites, etc.

Management accounting information can be:

- "quantitative" (i.e., related to figures, such as inventory documentation, management reports, etc.);
- "qualitative" (i.e., non-financial information that complements the picture by drawing management's attention to relevant non-monetary issues).

Often, quality factors are ignored by managers. This happens when the data prepared as supporting material for making a decision points directly to one decision. This practice is not effective, since the qualitative aspects of decisions are just as important as the quantitative ones, and the most qualified decisions can only be made if all the available information is taken into account.

In practice, the information received does not always meet the requirements. As a result, there are many contradictions and mistakes in making management decisions.

The demand for management accounting information is different at each hierarchical level of the organization. One of the problems in the organization of management accounting in order to meet the information needs of financial management is the lack of a unified approach to the structuring of the

management accounting system, its adequate perception by all stakeholders in the enterprise. In this regard, there are three interrelated subsystems in the management accounting system:

- operational management accounting;
- current management accounting;
- strategic management accounting.

In comparison with financial accounting data, management accounting information has the following features:

- the formation of information corresponds to the need for it for the preparation and justification of decisions;
- management accounting is conducted in accordance with the rules established by the enterprise itself and taking into account the specifics of its activities, as well as the specific objectives of the analysis;
- the main focus is on accounting for costs and results, as well as identifying deviations from the optimal level of resource use;
- both actual and forecast values of the analyzed indicators are used; ¾ the information can be probabilistic and subjective;
- accounting can be structured in the necessary sections (by type of activity, by center of responsibility, etc.), while combining indicators for the enterprise as a whole. The object of accounting can also be a separate management task or a specific area of activity.

Edgulov M. R. support offers the following form in terms of the division of organizational and methodological procedures of intra-production information:

- segmentation of intra-production divisions;
- making adjustments to the organizational structure of the enterprise in order to divide them into segments;
- classification of direct costs of intra-production units, i.e. segments, selection of the basis for the distribution of indirect costs;
- development and approval of accounting policies, working plan of accounts and correspondence of these accounts.

Vakhrushina M. A. classifies segmentation according to the characteristics of the technological process, according to the channels of the market and sales.

We propose the following scheme for the implementation of management accounting can be presented in the following form (F. 1)

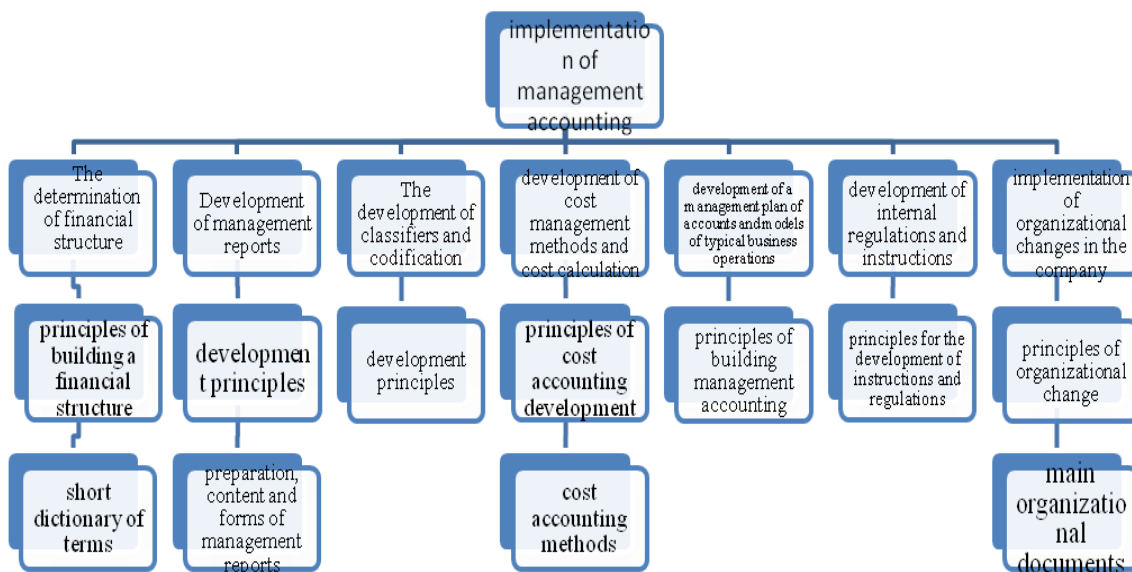


Figure:1. Implementation of management accounting

4. Conclusion

From the above recommendations for the implementation of management accounting:

- prepares a manual (instruction) for users describing the structure and capabilities of the company's information support, as well as instructions for preparing reports for users of management accounting information.

- also prepare a matrix of access to various sources of information for the positions available in your company. This is especially important for rapid adaptation to the information field of the company. Train employees in information exchange technology and management accounting rules within the company.

- delineation of operational accounting from management accounting. Duplication will cause more uncertainty and questions than it will serve as a basis for decision-making.

- when developing a reference list of terms, definitions and indicators, it is necessary to exclude the possibility of discrepancies in the perception of the term in different departments. In addition, when selecting and implementing indicators, special attention should be paid to the question of the achievability of indicators and the consequences of their implementation. For example, in order to achieve certain unrealistic indicators, logistics costs inevitably increase or employees' dissatisfaction increases and they feel absurd.

The scheme of setting up management accounting in the company can be organized as follows (F. 2).

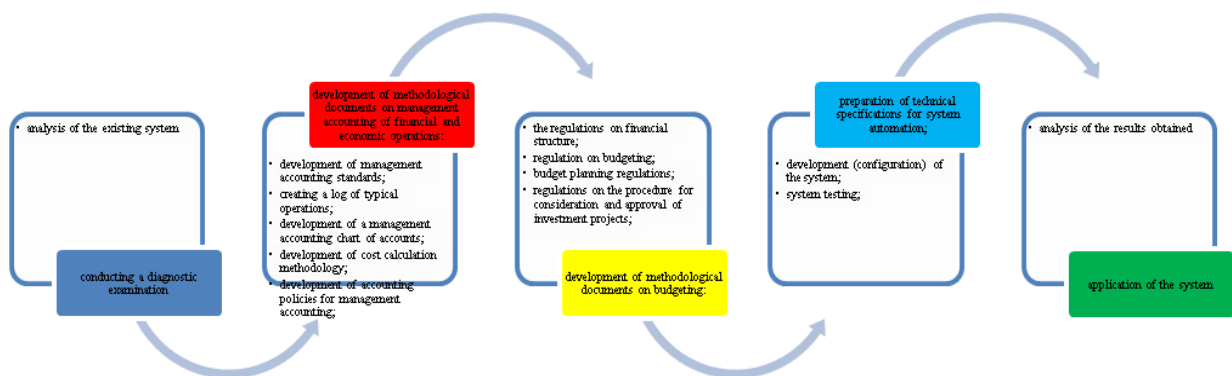


Figure: 2 setting up management accounting in the company

Setting up management accounting in the company is one of the most important conditions for successful reengineering or optimization of business processes in the company. Often, the level of management accounting is limited to general financial, personnel, or statistical reports. Understanding the essence of logistics processes, through management accounting, you can get extremely important information necessary for making decisions on the development of the company and timely diagnosis of current affairs in the company in the combination of finance-marketers-logistics.

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