PREAMBLE

Managing an enterprise is a complex and multifaceted process. The owners of the enterprise, its investors and managers constantly have to make management decisions, on which depend not only the results of current activities (operational, financial, investment), but also the very existence of the enterprise as a subject of financial and economic activity on the market.

In order to make any management decision (and regarding the volume of production and its assortment, setting the price of products, expanding or reducing the activity segment, entering new sales markets, and regarding the replacement of equipment, the opening of new branches and representative offices, etc.), it is necessary to have objective information. To collect, process, analyze and interpret such information, the enterprise uses managerial accounting, which occupies a special place in its accounting system, as it combines accounting with management.

The essence of management accounting is very well illustrated by a well-known English parable. Two English businessmen concluded a very, in their opinion, profitable cooperation agreement and decided to celebrate this event in a special way. One fine day they went up over London in balloon to admire the view. Suddenly, a strong wind arose, a thunderstorm began, the balloon and the businessmen were carried far beyond the city, and they ended up in an unknown place. Eventually the wind died down, and the ball hovered over a small farmer's house, lost among the woods and hills. Businessmen desperately began to ask for help. A man came out of the house and asked: “What do the gentlemen want?” Frightened businessmen shouted: “Sir, tell me, please, where have we drifted?” “Where are we?” “You are 13 feet above the roof of my house,” replied the old farmer. Here the wind picked up again, and the balloon was carried further. “Unbelievable,” said one businessman to another, “to meet a single person in such a large area – and this person turned out to be an accountant!” “Why did you think that?” –

asked another. To this, the first one answered: “We received absolutely accurate information from him, which did not help us in any way.” The farmer returned to his room and told his wife that he had seen a balloon above their house with two businessmen sitting in its basket. “How did you know they were businessmen?” – asked the farmer’s wife. “They were flying, not knowing where they were and where it was taking them,” answered the gentleman..

In fact, the accounting system contains a lot of information that managers very often do not use to manage the enterprise. On the other hand, when making many management decisions, company managers feel a lack of necessary information support. On the other hand, employees of the accounting service have information and often try to explain to managers that some of their actions may cause financial problems in the enterprise, but this information is often not clear to the managers of the enterprise.

The importance of management accounting is growing with the development of market relations, increasing the level of dynamism and globalization of the surrounding business environment, and intensifying competition, in connection with which the responsibility of managers for reasonable strategic and current management decisions is increasing.

The educational material in the textbook is laid out in accordance with the provisions of regulatory and instructional documents on the organization of accounting and calculation of costs and revenues of domestic enterprises. And also according to the program of the discipline “Managerial accounting”. During the presentation of the educational material, the practical experience of the organization of managerial accounting of Western and domestic enterprises is taken into account

Having mastered the material of this textbook, the student will be able to: organize and carry out accounting and calculation of production costs by processes, cost centers, responsibility centers, types of products, etc.; determine reserves for reducing costs and increasing production profitability; develop enterprise budgets; control costs; analyze relevant information by examining the relationship of costs, volume of activity and profit, and making operational and investment management decisions.