

On the question of the relationship between budgeting and the management accounting system

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Abstract

In modern conditions, especially when the crisis has engulfed all countries, the problems of budgeting, their application in the development of a particular subject are more relevant than ever. The lack of a budget leads to wrong decisions and, along with it, wrong management in the development strategy of a company. And mistakes in a crisis are costly for an economist. The relevance of using a detailed budget, and on the basis of it, the implementation of operational control, the implementation of planned activities is beyond doubt. The relevance of research on budgeting management accounting, reflecting the technology of strategy development, is beyond doubt. Changes in technology cause changes in management. All this requires changes in the formation of accounting and information systems. At the same time, the role of the accountant is changing, he is involved in the process of developing a development strategy and maintenance of the track facilities. Thus, the information system is being formed, which is so necessary for the implementation of goals and success in the implementation of the management strategy. Fundamentals of management accounting and budgeting usually involve building a cost management system in an enterprise. In order to optimize the costs of the enterprise, management cannot be reduced to a simple reduction. It is also necessary to take appropriate steps to achieve a certain level of income, profit, and, if necessary, take appropriate measures. On a business-wide scale, this explains cost management activities at the level of each department: cost centers, revenue centers, profit centers, and so on.

Keywords: management decisions, expenses, accounting policy, management reporting, management decisions, insurance, budgeting, management accounting, financial structure, mission of the enterprise

Бюджеттеу мен басқарушылық есеп жүйесінің өзара байланысы туралы мәселе бойынша

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Түйін

Заманауи жағдайларда, әсіресе дағдарыс барлық елдерді шарпыған кезде, бюджеттеу мәселелерні яғни оларды белгілі бір пән ретінде дамытуда қолдану бұрынғыдан да өзекті. Бюджеттің болмауы қате шешімдер қабылдауға және онымен бірге компанияның даму стратегиясында қате менеджментке әкеледі. Ал дағдарыс кезіндегі қателіктер экономист үшін қымбатқа түседі. Егжей-тегжейлі бюджетті пайдаланудың және оның негізінде жедел бақылауды жүзеге асырудың, жоспарланған іс-шаралардың орындалуының өзектілігі күмән тудырмайды. Стратегияны әзірлеу технологиясын көрсететін бюджеттік басқару есебі бойынша зерттеулердің өзектілігі күмән тудырмайды. Технологиядағы өзгерістер менеджменттің өзгеруіне әкеледі. Мұның барлығы бухгалтерлік есеп пен ақпараттық жүйелерді қалыптастыруға өзгерістер енгізуді талап етеді. Сонымен бірге бухгалтердің рөлі өзгереді, ол даму стратегиясын әзірлеу және жол шаруашылығын күтіп ұстау процесіне қатысады. Осылайша, мақсаттарды жүзеге асыру және басқару стратегиясын жүзеге асыруда табысқа жету үшін өте қажет ақпараттық жүйе қалыптасуда. Басқару есебі мен бюджеттеу негіздері әдетте кәсіпорында шығындарды басқару жүйесін құруды қамтиды. Кәсіпорынның шығындарын оңтайландыру үшін басқаруды қарапайым қысқартуға дейін азайтуға болмайды. Сондай-ақ белгілі бір табысқа, пайдаға жету үшін тиісті қадамдар жасау, қажет болған жағдайда тиісті шараларды қолдану қажет. Іскерлік ауқымда бұл әрбір бөлім деңгейінде шығындарды басқару әрекеттерін түсіндіреді: шығындар орталықтары, кіріс орталықтары, пайда орталықтары және т.б.

Кілттік сөздері: Басқару шешімдері, шығындар, есеп саясаты, басқарушылық есеп беру, басқару шешімдері, сақтандыру, бюджеттеу, басқару есебі, қаржылық құрылым, кәсіпорынның міндеті

К вопросу о взаимосвязях бюджетирования и системы управленческого учета

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Аннотация

В современных условиях, особенно когда охват кризиса, по всей стране, проблемы составления бюджета, их применения при разработке того или иного

предмета актуальны как никогда. Поэтому отсутствие бюджета приводит к неправильным решениям и, вместе с тем, к неправильному управлению в стратегии развития компании. А ошибки во время кризиса дорого обходятся экономисту. Актуальность использования темы масштабного бюджета и на его основе осуществления оперативного контроля, выполнения запланированных мероприятий не вызывает сомнений, являются ценными для экономиста. Актуальность исследований заключается, в вопросах бюджетирования и управленческого учета, отражающих технологию разработки стратегии, не вызывает сомнений. И соответственно изменения в технологии приводят к изменениям в управлении. Все это требует общих изменений в формировании учетных и информационных систем. В связи с этим и меняется роль бухгалтера, он вовлечен в процесс разработки стратегии развития и обслуживания путевого хозяйства. В итоге, формируется информационная система, которая так необходима для реализации целей и успеха в реализации стратегии управления. Основы управленческого учета и бюджетирование обычно подразумевают построение системы управления затратами на предприятии. В целях оптимизации затрат предприятия нельзя свести управление к простому их сокращению. Необходимо также предпринимать соответствующие шаги к достижению определенного уровня дохода, прибыли, и, в случае необходимости, принимать соответствующие меры. В масштабе всего бизнеса этим объясняются действия в области управления затратами на уровне каждого подразделения: центров затрат, центров дохода, центров прибыли и т.д.

Ключевые слова: управленческие решения, расходы, учетная политика, управленческая отчетность, управленческие решения, страхование, бюджетирование, управленческий учет, финансовая структура, миссия предприятия

Introduction

Goal. In today's situation, the need for management accounting of any organization is extremely important for budgeting, planning, analysis, control and improvement of management work.

Moreover, the task of forming a market economy requires revision of many concepts of economic development in order to enter the international market from the perspective of international standards.

The goal of creating a management report is due to Kazakhstan's entry into the world market community and, accordingly, new requirements for the organization of the management report, which allow the management to obtain information necessary for making a certain decision.

In the conditions of the formation of a market economy, the improvement of managerial decisions or the adoption of more correct decisions depends on the special ethical standards of accountants, their professionalism, business qualifications, consciousness, conviction, responsibility, activity, focus, ability to defend their opinion or point of view, initiative, discipline.

And also, it depends on knowledge not only in the organization and accounting, but also on the technological features of production, where it works, because the tecfio production technology is interconnected with management accounting.

In this regard, in our opinion, management accountants have a great ethical responsibility associated with competence, professionalism, and confidentiality.

In the variety of managerial decisions made by the manager, a special role in the theoretical and methodological plan is played by the issues of assessing the effectiveness of managerial decisions, as well as management in general.

In this regard, the effectiveness of management decisions is most often evaluated at a qualitative level. As part of the qualitative indicators of the effectiveness of management decisions, the most important are the following: In this regard, the effectiveness of management decisions is most often evaluated at a qualitative level. As part of the qualitative indicators of the effectiveness of management decisions, the most important are the following:

- timeliness of decision-making;
- degree of scientific validity;
- use of progressive experience;
- cost and terms of implementation;
- the effectiveness of the leader;
- the degree of risk in the implementation of management decisions.

Under the economic efficiency of the adopted management decision, it is necessary to understand the commensuration of the costs associated with its development and execution, and the results obtained. This calculation of the effectiveness of decisions made requires a strict accounting of income and expenses. The calculation of the economic efficiency of a management decision can be carried out only on the basis of operational management information for the relevant period. Ensuring high economic efficiency of managerial decisions is not an easy task. However, the desire on the part of managers to maximize the effect must be constant. Efficiency in terms of the manager's work, his immediate duties and activities is determined by the effectiveness of the management process as a set of accepted and implemented management decisions.

Methodology

The emergence of management accounting in the early twentieth century. was called "accounting revolution" [1, p.405]. In the future, the development and improvement of accounting in the twentieth century. took place in the direction of constant strengthening of managerial functions and the adoption on its basis of operational tactical and strategic decisions both in the field of production management and in the field of financial management.

This trend in the development of accounting was manifested not only in the constant increase in the importance of accounting information for management, but also in the development of forms, methods for processing and using accounting data in management activities. Management accounting was a natural result of the evolution of accounting under the influence of the development and deepening of market processes, as an element of the practical activities of enterprises and organizations.

The essence of management accounting, its purpose is conveyed by the well-known formulation “information production for management” [1, p. 403]. But the concept of "management accounting" must be considered in a broader sense. Management accounting is not accounting in the narrow sense of the word, as a process of collecting, registering and summarizing information for management needs. This is most likely an enterprise management information system that integrates various subsystems and management methods and subordinates them to the achievement of a single goal.

Management accounting originated in the market economy of the West, therefore a significant contribution to the development of the theory and practice of management accounting was made by foreign scientists K. Alazar, G. Alterman, M. Berrada, C. Garrison, C. Drury, T. Johnson, D. Clark, R Kaplan, R. Mann, E. Mayer, F.G. Narbonne, G. Plautt, F. Rimailo, S. Separi, D.G. Siegel, D. Harris, D. Higgins, C. Horngren, B. Hook, P. Horvath, K. Shim, O. Schmalenbach, G. Emerson, R. Anthony and others.

The priority in the formation of the modern concept of management accounting belongs to American scientists. As Professor Ya.V. Sokolov: “Management accounting was created by engineers and technologists but got its modern form thanks to the work of the remarkable accountant Robert Anthony” [1, p. 402]. Another American scientist C.Horngren for the first time formulated the differences between management accounting and financial accounting, presenting them as two independent accounting accounting systems. Subsequently, the differences were expanded and supplemented in the publications of foreign and domestic scientists, but the comparison method used to understand the essence of management accounting remained [2, 3, 4, 5, 6, 7, 8].

Management accounting in the market economy of the West has gone through several stages in its formation and development. IN AND. Tkach and M.V. Weaver [9, p. 5] distinguish the following of them: 1) industrial accounting (late nineteenth century); 2) analytical accounting (before the Second World War); 3) management accounting (until 1953); 4) margin accounting (until 1975); 5) strategic accounting (since 1975)

The activities of industrial and analytical accounting were aimed at measuring the actual, historical cost of the resources expended, i.e. obtaining data from the previous year, which is difficult to use in management.

After the Second World War, management accounting activities are built on the elements of simplification, speed, efficiency and a constant focus on the final result through the analytical comparison of inputs and outputs. Related to this is the emergence of new accounting methods, such as "direct cost", marginal cost. New information systems went beyond purely accounting issues, since the new tasks of the macroeconomic environment, associated primarily with increased competition, required the use of new methods and techniques from related fields: mathematics, statistics, psychology.

For the modern stage of development of accounting in the West, in a broad sense, the process of integrating own accounting, control, analysis and management decision-making into a single enterprise management system, based primarily on the use of computer technology and oriented more and more towards the choice of strategic goals of the economic and financial development of the firm.

The concept of "management accounting" for domestic theory and practice is relatively new. But this does not mean that accounting information was not formed in the

centralized administrative economy, on the basis of which management decisions would be made.

In domestic theory and practice, the concept of "production accounting" was used, which historically is the predecessor of management accounting. Production accounting was designed to monitor mainly production costs, analyze the causes of overspending compared to previous periods, estimates or forecasts, and also identify possible savings reserves. It had to clearly and in detail reflect all the processes associated with the production and sale of products at the enterprise.

In the works of domestic scientists A.F. Aksenenko, I.A. Basmanova, P.S. Bezrukikh, T.F. Valueva, B.I. Valuev, F.P. Vasina, E.K. Gilde, M.Kh. Zhebrak, A.P. Zudilina, V.B. Ivashkevich, A.Sh. Margulis, S.S. Satubaldina, S.A. Stukov, V.F. Palia, V.I. Petrova, S.K. Tatura, A.D. Sheremeta, N.G. Chumachenko and others developed and described many of the elements included in the management accounting system. This is primarily accounting by cost type (in various groupings), accounting by cost centers and responsibility centers, by calculation objects, normative accounting, an on-farm calculation system, a system of analysis, planning and control, which were studied within the framework of the production accounting system.

In its development, production accounting in our country also went through several stages: 1) industrial analytical accounting (late 19th century - 1917); 2) the collapse of the old systems and forms of accounting and attempts to create new accounting meters (1918 - 1923); 3) new economic policy, return to analytical forms of accounting (1923 - 1929); 4) the development of the principles of cost accounting, the emergence of regulatory accounting (1930-1953); 5) development of cost accounting, attempts to introduce a normative method of cost accounting in industry (1953-1970); 6) mass transition to standard accounting (early 80s); 7) improvement of production accounting (1984 - early 90s).

Results

In market conditions of management, the system of production accounting in its traditional form turned out to be of little use. Therefore, since the mid-1990s and to the present time, a management accounting system (or rather, its individual elements) is being introduced at domestic enterprises as the most consistent with the requirements of a market economy.

The formation of domestic management accounting provides for two options: either consistent, progressive movement and "copying" the Western version, or it is necessary to make a qualitative leap in creating a management accounting system that is adequate to the requirements of a modern market economy, taking into account the experience, features and richest potential of the domestic accounting and analytical school, creatively processing the knowledge accumulated by world theory and practice.

Moreover, by the 80s. "The euphoria associated with the birth of management accounting has passed and its shortcomings have become apparent" [1, p.405]. Based on the research of American scientists T. Johnson and R. Kaplan, prof. I'M IN. Sokolov cites some of them, including: "... most of the operational information used by administrators to monitor and evaluate their activities is formed outside the official management

accounting system; management accounting data is used not so much for management as for harmonization with financial accounting data, and according to these data they are refined and corrected ...” [1, p. 405 - 406].

In addition, J. Grayson and K. O'Dell in their book "American Management at the Threshold of the 21st Century" write that "most accounting systems were created at a time when labor-intensive production prevailed. Now they have turned out to be ill-adapted to capital-intensive, flexible industries, quick decisions, a greater role for the person and the growth of the service sector" [10, p. 187]. Analyzing the systems of financial and management accounting, they distinguish two types of problems: "the first ones are related to the accounting system itself, the second - to how they are used" [10, p. 188].

When forming a domestic management accounting system, it is necessary to take into account the negative aspects of the functioning of accounting in the West and the experience of modern highly profitable companies, such as, for example, Hewlett-Packard, which has introduced an accounting system called Activity Based Costing (ABC) [4], which takes into account the specifics of flexible automated production. At the same time, it is also necessary to rely on the created production accounting base, since, unlike financial accounting, which represents standard and universal accounting and analysis schemes, management accounting is focused on specific targets of a particular enterprise in a particular economic situation.

In the conditions of market relations, there is an objective integration of accounting and management methods into a single system of management accounting, aimed primarily at choosing effective ways for the functioning and development of an enterprise, in contrast to a centrally controlled economy, which was based on a costly management mechanism and any applied accounting and analytical systems turned out to be inefficient, including production accounting systems.

In our opinion, the management accounting system of an enterprise can be represented as a classic cybernetic system that combines a variety of statistical elements and their dynamic interaction, continuous development and improvement.

As you know, the external manifestation of any system is carried out through functions. The functions of the management accounting system are determined by its goals and objectives. The following functions can be distinguished: predictive, managerial, accounting, control and analytical, stimulating, communicative.

Prognostic (planning) and management functions stem from the main task of management accounting: providing information to the management of the enterprise of effective strategic and tactical decisions.

The accounting (information) function is associated with an equally important task: the formation of information on costs and results for certain types of products (goods and services), areas of activity for assessing inventories, decision-making, control and regulation.

The control and analytical function is connected with another task: determination of deviations and analysis of cost and cost, regulation of investments, know-how, market prices, identification and analysis of results by business segments. At present, along with traditional, internal activities (cost carriers, responsibility centers, cost centers), the

segment of activity is external, such as types and classes of buyers, distribution channels, geographical areas of sale, product needs, i.e. marketing objects.

Incentive distribution function with another management accounting challenge: Significant improvement in management efficiency – achieving the highest possible result with the involvement of costs. The incentive is the standards (norms, norms) of costs developed for frequent types of products and frequent types of activities, the achievement of which is an incentive for all employees of the enterprise.

One of the most important tasks of management accounting is the creation of an effective mechanism for the formation of internal (transfer) prices, the interaction of all structural divisions and functional services, the development of information that serves as an effective communication tool between employees of the enterprise, between hierarchical levels and links of the management system. This is the communicative function of management accounting.

The concept of management accounting as a system provides for the presence, in addition to the functional one, of an elemental component, which are based on certain principles:

1. The basic principle of management accounting is causality, which means that all types of costs in management accounting are grouped in such a way that the dependence of the amount of expenses on certain decisions or developments is clearly visible, and thus it is possible to apply effective management decisions costs.

2. The constant focus of accounting on achieving the final result through a systematic comparison of "costs - results" for all areas of activity and types of products, for any structural divisions and for the whole enterprise.

3. Flexible nature, individual organization, adaptability to a particular enterprise.

4. Data integration of forecasting, planning, rationing, factual information and analysis.

5. Separate allocation of management accounting.

For management accounting, the main backbone elements are: objects, methods and organizational forms.

The objects of study and research in management accounting include costs, results, transfer prices, which are studied in relation to cost carriers or analysis centers.

Another elemental group of the management accounting system - methods - is conditionally divided into three groups: forecasting and analysis, accounting, calculation.

The methods of forecasting and analysis include: common forecasting methods, specific methods of management accounting (budget method, "standard-cost"), as well as mathematical, statistical methods, methods of economic analysis.

To account for costs, well-known methods of financial accounting (double entry, accounts, estimates, etc.) are used, as well as specific methods of management accounting (full, incomplete, standard, marginal, discounted cost, etc.). Unlike financial accounting, which calculates the only generalized indicator of the resources expended - the cost of all manufactured (sold) products, in management accounting for different purposes and tasks, different costs and different costs are calculated, which correspond to their accounting and calculation methods. Calculation methods that allow you to calculate the cost of a unit of production (services), as well as cost accounting methods, can be systematized by highlighting certain criteria. For example: the time of occurrence of costs

(actual, standard cost), the completeness of the inclusion of costs (full, partial cost), the object of calculation (finished products, operations, processes, functions), due to the organization of production and the type of calculation units.

A schematic representation of the management accounting system through these elements is shown in figure 1.

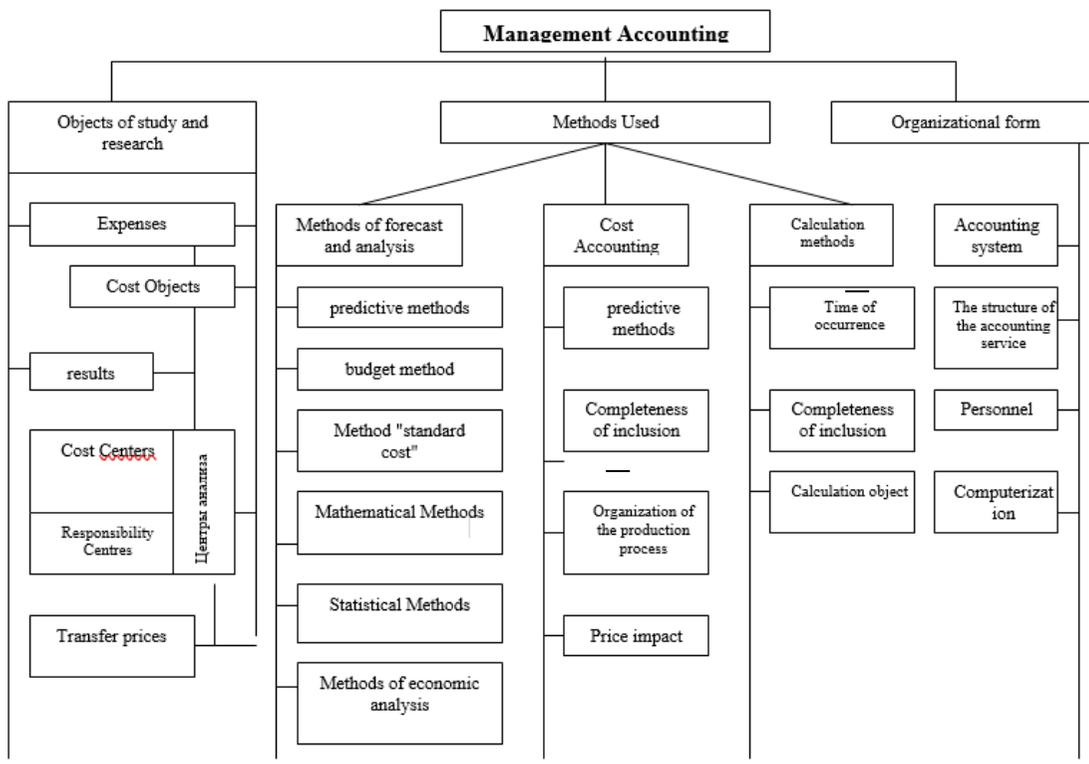


Figure 1 - Management accounting system

Note - compiled by authors

The third element group - the organizational form is one of the important components of any management accounting system, closing the system circuit with practical implementation. The form of organization includes the accounting system, staffing, the organizational structure of the accounting service, the computer tools used. At the heart of the organizational form is the accounting system.

In this regard, two forms of management accounting are distinguished: integrated (financial and management accounting are combined into a single system) and autonomous, in which the management accounting system is closed in relation to the financial accounting system.

The term "budgeting" for domestic accounting theory and practice is new, and, despite its frequent mention in the economic literature, the essence of this concept has not been fully explored. Historical roots have not been studied, it has not been determined

what its novelty is (indeed, it is something new or was (is) an analogue in domestic accounting and analytical practice), whether it is advisable to use it in domestic management accounting.

“Budgeting”, widely used in the market economy of the West, can be generally represented as an information system for intra-company, corporate management of the financial and economic activities of an enterprise based on the functioning of responsibility centers with the help of certain financial instruments called budgets. Here information is formed, on the basis of which management decisions are made on the effective operation of not only the enterprise as a whole, but also of all its structural divisions and economic units, the activities of managers of all hierarchical levels are evaluated, and the rational use of material, labor, financial and investment resources is ensured.

The essence of budgeting is that, based on strategic and tactical goals, the organization's activities are planned, which are embodied in specific budget indicators aimed at fulfilling certain corporate tasks and whose data are identified by accounting tools. Budgets are developed for responsibility centers, which are the structural divisions of the organization under certain conditions. In the course of activity and after the completion of the reporting periods, control is carried out, in which the actual data are compared with the planned ones, deviations are identified, their causes are analyzed and appropriate management decisions are made. Accounting for normative and actual indicators for the budget, as well as deviations, is carried out on special accounts of management accounting.

Some domestic experts identify the budget with a plan or estimate, and budgeting with the planning process. This is not entirely true, as planning is only part of budgeting. In this sense, a more appropriate term is used - budget planning. Budgeting, in our opinion, is the control, accounting and analysis of the costs and results of the organization's activities in the context of responsibility centers using a financial instrument - budgets. Therefore, budgeting is, first of all, an information system that integrates the processes of planning, control and analysis into a single system, since planning without control is meaningless, accounting that is not used for control is pointless, and control that is not based on planned and documented data is pointless. Schematically, this system is shown in figure 2.

The main constituent elements of the system: objects, methods used and organizational forms.

The purpose of the formation of the subsystem is to ensure the effectiveness of the organization's activities through the effective functioning of all structural units, which become centers of responsibility. The main task that is solved in the budgeting system is to provide information to management about the activities of responsibility centers and the entire enterprise as a whole through the mechanism of budget execution. Functions, as an external form of manifestation of the properties of the budgeting system, follow from the goals and objectives of the system: predictive (planning), managerial, control and analytical, stimulating, communicative. The essence of each function is revealed in subsequent chapters of the work.

Considering budgeting in this vein, a conclusion suggests itself about the mechanism of its relationship with the management accounting system. In our opinion,

the relationship is clear. The selected elements of the management accounting system, in our opinion, can form separate subsystems of a modular type, which are based on either methods or objects.

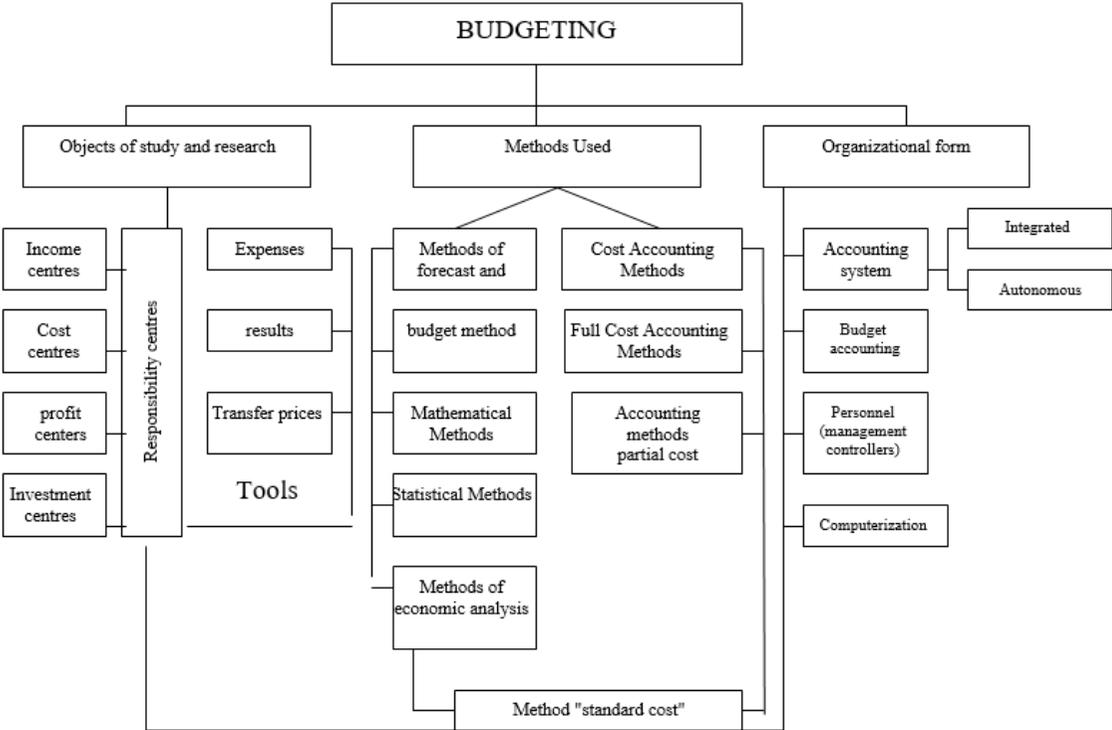


Figure 2 - Budgeting systems

Note - compiled by authors

Thus, costs form a subsystem of production accounting - the simplest form of management accounting. Cost carriers are at the heart of the analytical management accounting subsystem, where cost estimates are calculated for making management decisions. Methods "direct cost" and "standard cost" form the corresponding subsystems of "direct costing" and "standard costing", responsibility centers are the main components of budgeting. The organizational form, including, first of all, the system of accounts and methods of generating accounting information, is an integral part of any subsystem and ultimately determines the mechanism for its functioning and connection with the overall management accounting system.

The modular principle of the management accounting system means, on the one hand, the possibility of independent use of one subsystem from the other, on the other hand, the impossibility of the module functioning outside the management accounting system and its basic principles.

One of such elemental, modular subsystems of management accounting is budgeting.

The objects of study in this system include responsibility centers, among which are income centers, cost centers, profit centers and investment centers. The necessary tools for studying the effectiveness of their activities are the costs, results, transfer prices reflected in the budgets.

The methods used in budgeting are divided into methods of forecasting and analysis (budget method, mathematical, statistical methods, methods of economic analysis, "standard-cost"), as well as cost accounting methods (methods of full and partial cost, "standard-cost").

Conclusions

The functioning of the budgeting system is organizationally ensured, first of all, by the accounting system, which has its own characteristics in international and domestic accounting practice: autonomous and integrated. The necessary organizational components of the system that ensure the dynamic interaction of its elements are also personnel (management controllers - specialists in management control and budgeting), budget accounting and computerization of the accounting process.

Thus, comparing the two systems of management accounting and budgeting, one can see their relationship: budgeting acts as part of the management accounting system. This is clearly seen in Fig. 1 and fig. 2. Therefore, in order to understand the essence of budgeting, it is advisable to consider it as a subsystem of management accounting, as a certain independent module, the main object of study and research of which are responsibility centers. By its construction, it is also a system that has an object-methodical, organizational and practical component of its functioning.

When introducing a budgeting system into domestic business practice, there may be a fear that this system is a product of Western market theory and practice, and with the mechanical use of someone else's experience, the expected effect may not be obtained. This does not apply to budgeting.

Budgeting is a universal management accounting system. It can be used at enterprises of various industries, any organizational and legal forms and sizes.

Currently, it is increasingly being introduced into domestic management practice, as evidenced by the increasing demand for budgeting consulting firms. It should be borne in mind that there are no accurate data on enterprises using the budgeting system as a mechanism for intra-company management due to the secrecy and confidentiality of management accounting information.

All effective information systems of internal management used by the enterprise are a kind of "know-how" in the market of intellectual products, therefore, enterprises, as a rule, do not disclose them. The process of introducing management accounting in general and its individual elements is a complex and lengthy process that requires competence, patience, perseverance and many other similar personal qualities from those who implement it. According to foreign experts, "management accounting has not been successfully implemented in Western firms in all cases. However, with careful planning and analysis, most firms have been able to set up the system in a step-by-step manner. The key lies in the manner in which the system is put into operation, especially in the very early stages of this process. Even those good organizations that have a fairly smart

management team will probably reach an effective level of performance in about 2-3 years, at which they will receive about 80% of all the benefits that management accounting can provide”.

The existing experience and the richest potential of the accounting and analytical school, as well as the existing economic and organizational prerequisites, create a real opportunity for the formation of a “new accounting architecture” and its introduction into the accounting and economic mechanism of the enterprise.

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