

USEFULNESS OF MANAGEMENT ACCOUNTING INFORMATION ПОЛЕЗНОСТЬ ИНФОРМАЦИИ УПРАВЛЕНЧЕСКОГО УЧЕТА

Систему управленческого учета предприятия выбирают в зависимости от многих факторов: объема производства или услуг, организационной управленческой структуры, целей и задач деятельности, квалификации персонала и др. Поэтому управленческий учет ведется по правилам, установленным руководством предприятия согласно особенностям его деятельности и детально описанным в учетной политике.

Информация управленческого учета должна быть использована во всех уровнях управления предприятием. Необходим информационный фильтр, который определил бы, какая информация нужна определенному уровню управления. Можно выделить следующие основные направления использования информации управленческого учета: в частности, для принятия управленческих решений; ценообразования; улучшения качества продукции; калькулирования себестоимости продукции; анализа деятельности предприятия; оценки инвестиционных проектов и др.

Therefore, there is given the formula of accounting in the paper: $\text{accounting} = \text{financial accounting} + \text{management accounting}$. There are a lot of differences between financial accounting and management accounting, still it is important to reveal their common traits. Both management accounting and financial accounting are information systems, they give necessary information for various users for various purposes; the information of both accounting types is used to make management decisions, to forecast the enterprises; both fulfil the important function of enterprise activity control.

The system of management accounting enterprises are choosing independently. Therefore, the model of management accounting is individual and depending on many factors: goals, size and structure of enterprise management and professional preparedness of employees. That is why management accounting should be controlled according to regulations that are determined by the management of the enterprise taking into account the features of enterprise activity. Above all the information of management accounting should satisfy the requirements, i.e. information should be: 1) understandable (understandable information means that users are able to understand it and to define its essence, nature and features); 2) suitable (information is

suitable if it helps to evaluate the past, present and future events and to make economical decisions); 3) reliable (all data are reliable if all operations and events are represented objectively, enough exactly, without material errors); 4) comparable (information is comparable if indexes of current periods or indexes of enterprises subunits are comparable); 5) presented in (information is useful for users only if it is presented in time).

The information of management accounting that satisfies those requirements should be used more efficiently in all levels of the enterprise management. Practice has shown that most part of information given to different levels of management usually is not very important. That's why there is a need for a special filter of information that define necessary information, for example, for the highest or the lowest level of management, strategically management of production or for strategic planing and etc. Extent and structure of information that is given to special level; of management should be combined with organising structure and features of submits that belong to certain levels of management activity.

Generally speaking efficient use of the management accounting information leads to underline following: 1) should be used all prepared management accounting information but not the part of it; 2) only if management accounting information is in use it can obtain its value; 3) management accounting information is valuable if it is used constantly; 4) management accounting information is valuable if it is used for different purposes; 5) management accounting information is valuable if it is used in time, i.e. for strategic purpose.

Trends of objective use of management accounting information are: 1) to make management decisions; 2) to determine cost of production; 3) to improve quality of production; 4) to evaluate projects of investing; 5) to analyze activity of enterprises.

J.S. Mackevičus, dr. habil. of social sciences,
professor of Vilnius University;

R.L. Bartaška, dr. of social sciences,
assoc. Professor of Vilnius University
(Lithuania)

THE PROBLEM OF ACCOUNTING TERMINOLOGY ПРОБЛЕМА ТЕРМИНОЛОГИИ БУХГАЛТЕРСКОГО УЧЕТА

Развитие бухгалтерского учета в Литве на протяжении более 50 лет происходило под влиянием советской системы учета. В науч-