

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-

ной деятельности и практике литовских работников учета, естественно, укоренились многие русские термины. В настоящее время, когда Литва стала членом Европейского союза, в литовской терминологии учета все чаще используются английские термины, и это приносит большой вред. Англицизм не лучше руссифицизма. Терминология учета на любом языке должна быть максимально натуральной и чистой, без какого-либо "мусора" и неприятных "приправ".

Accounting is an important element of human welfare, work and culture. Its history and present state oblige us to behave well with everyone treasuring a word and concept, to cherish and sophisticate accounting language, to make it more beautiful, more attractive and more informative. The solution of this problem becomes very topical not only because lecturers and students in universities but also managers of enterprises, accountants, financiers and etc. confront with accounting terms everyday. Finally, the questions related to accounting terms and concepts sharply arise during preparation of national accounting standards, laws on accounting, other juridical acts.

Accounting is very sensitive about various alterations. Economical, political, historical, cultural and other internal and external factors have a major impact on its theory and practice. A change of every aspect of them affects accounting language in certain extent.

The usage of foreign terms becomes not only common but also the evidence of particular "sophistication". It is inconsiderate that such "sophistication" is only selfcheat that confirms the lack of culture. The usage of foreign terms leads us to use of slangs. A lot of unskillful terms originate because of the fault of translators. Some of the translators know foreign language well, but they don't have economical and accounting background. They often translate literally certain terms or sentences misunderstanding the real essence of them. But translators must be blamed least of all. Much greater mistakes are made by the specialists of accounting science and practice who translate with light hand one or other word, publish it unreflecting, say it with luxury from tribune. Those who put into circulation new terms must not only be concerned about how it sounds but also be responsible about whether it is really proper, expresses the essence of the subjects and not violates tradition.

In the conditions of the market economy accounting relation with other sciences and disciplines gets more strength. Lithuanian professional accounting organizations, some accounting science representatives rapidly integrate into the European and worldwide accounting society, the international cooperation possibilities enlarge. Due to these reasons necessity to prepare wide explanatory

multilingual (Lithuanian — English — German — Russian — France) accounting terminology dictionary that could be used not only by Lithuanian but also by foreign accounting language users arises.

Preparation of dictionaries of terms and concepts is a hard and responsible work. The problem is that in various literary sources quite contradictory propositions about the same appearances, processes and facts occur. Due to certain reasons and circumstances people have different understanding of the same subjects. The aim of preparation of dictionaries of terms and concepts is to minimize the differences of people's understanding as much as possible and to define the essence of subjects as precise as possible.

Every accountant must be concerned about the beauty of accounting language. Accounting terminology problems can't be left for the fortune. Every one of us has to sweep rubbish from the field of accounting in which every word must be clean and have the meaning.

И.К. Мирончик, аспирант
БТЭУ ПК (Гомель)

НЕОБХОДИМОСТЬ РАЗВИТИЯ ПРОГНОЗНОГО УЧЕТА

В последнее время укрепляются позиции бюджетирования как эффективной технологии управления финансово-хозяйственной деятельностью организаций. Внедрение бюджетирования в организациях позволяет разработать систему регулярного экономического управления, способствует оптимизации финансовых потоков и ресурсов, что влечет за собой снижение объема и потребности в них, повышает конкурентоспособность организации, создает условия для прозрачности управленческой мысли. Несмотря на то что в современной литературе и практической деятельности бюджетированию уделяется большое внимание и предложены концепции его организации, ряд как теоретических, так и практических аспектов остается открытым. Одной из таких проблем является несоответствие форматов бюджетной и фактической информации в силу разнохарактерности методологии бюджетирования и бухгалтерского учета, что вызывает серьезные проблемы на этапе анализа и контроля исполнения бюджетов.

Возникновение данной проблемы явилось предпосылкой необходимости развития относительно *нового метода бюджетирования*, основанного на разработке бюджетов с использованием базовых данных традиционного планирования путем агрегирования