

MANAGEMENT ACCOUNTING MODEL AS A PROCESS TOOL DECISION MAKING AT AVIATION ENTERPRISES

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Abstract. This article describes the features of building a model of management accounting and its importance in making the right management decisions in aviation companies.

Key words: management accounting, decision making, airline, activity, analysis.

Formulation of the problem. At this stage of development of market and economic policy, management accounting is crucial in making important decisions to promote and build the right strategy for further development of each enterprise, based on the analysis of relevant and reliable information, which is constantly updated and supplemented. Creating a model of management accounting is based on two of its features - user orientation of information and efficiency of data provision. At the same time, there is no general example of building such a model, as it can be completely different at each enterprise. It depends on the industry, the needs of its customers and the result that management seeks to achieve. Therefore, as well as the airline, this model can be built differently, taking into account all the features and specifics of the industry.

Analysis of recent research and publications. Theoretical and practical research on this topic has been conducted by many domestic and foreign scientists, in particular the works of K. Drury, A. Upcherch, B. Needles, D. Caldwell, R. Anthony, J. Pica, P. Friedman, F.F. Butynets, S.F. Holova, A.G. Zagorodny, B.A. Zasadnogo, G.Y. Koblyanska, L.V. Napadovska, V.V. Sopka, L.I. Panasenko, G.O. Partina, M.S. Pushkar, B.C. Rudnytskoho, N.V. Chizhevskaya.

Selection of previously unsolved parts of the overall problem. However, the peculiarities of the introduction and maintenance of management accounting in the aviation industry were not sufficiently covered in scientific publications, which necessitated further research. The purpose of the article is to study the model of management accounting at aviation companies in the context of the decision-making process at such companies.

Presentation of the main research material. To organize management accounting in the enterprise it is necessary to define its concept. In the economic literature there are a large number of concepts of management accounting. Summarizing the views of scientists on the concept of "management accounting", we can conclude that management accounting is a system that covers not only financial and production accounting, but also analysis, controlling and internal audit, where controlling should be understood as a guiding concept of effective enterprise management and ensuring its long-term existence, and internal audit as a subsystem of control and a tool for generating effective management decisions. At aviation

enterprises, management accounting for management needs is conducted in different ways, but the general principles of its organization are: meeting the information needs of management during decision-making; use of the principle of benefits and costs in relation to the built model; multiple use of information different in time; confidentiality of information, its distribution according to the degree of tolerance [1, p. 63].

Information requirements are formed both under the influence of the management of the aviation enterprise and under a wide range of external factors, the number of which tends to increase. The recent global economic crisis has shown that every company is quite vulnerable if the information used in decision-making does not reflect the real situation in individual markets.

Thus, each company tries to transform the relevant existing models of management accounting, choose tools for information support that would meet management information requirements, constant transformation and adaptation of a particular model to different factors of influence, both external and internal [2, p. 28].

Management accounting is competitive, non-conservative, in contrast to financial, accounting, which allows you to use to meet the information requirements of various methods, which are inherently both interchangeable and complementary. Accordingly, each company actually has its own individual model of management accounting, which is to some extent "know-how", an internal advantage, which is also a trade secret.

Within the framework of management accounting, a fairly wide range of tools is used, which consists of elements that can have one purpose and be combined into one system. The model can also include only management accounting tools, which have found their place in support of the following decisions: strategic positioning; budgeting; benchmarking; calculation according to the "Kaizen" system; system "exactly in lines"; total quality management; value chain analysis; costing based on the product life cycle; target cost calculation; balanced scorecard; functional-cost analysis, etc. At the same time, it is possible to use psychological methods that help to establish and build the logic of decision-making in an individual employee of the enterprise [3].

The basis of the model of organization of management accounting at aviation enterprises is the process of organization of management accounting, which involves the gradual implementation of major measures.

Accounting for production costs at aviation companies is traditionally focused on grouping costs by type of finished aircraft products. In this case, the costs are accounted for by the shops of the main and auxiliary industries without the allocation of sites, technological redistributions and jobs. This organization of cost accounting is focused on the out-of-order method with the simultaneous use of elements of regulatory cost accounting.

Since aviation companies are focused not on mass production, but on the production of a single aircraft, aircraft kit, engine or their repair, the out-of-order method of cost accounting and costing is the most reasonable.

Conclusions. The model of management accounting at aviation enterprises is built as a complex management system that includes not only production accounting,

but also subsystems of analysis and internal audit, the formation of budget forecast planning based on diagnostic conclusions. At the same time, the greatest efficiency of management decisions is achieved when decentralizing the functions of the accounting and analytical apparatus of the enterprise by creating centers of responsibility that allow to differentiate powers and take into account all aspects of enterprise activities to ensure timely management decisions.

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