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THEORETICAL AND PRACTICAL ASPECTS OF MANAGERIAL REPORTING

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Essence and value of the managerial reporting in the system of the informative providing of enterprises' management are considered. Approaches of scientists for finding out of general and excellent lines in categories «managerial reporting» and «internal reporting» are represented. Necessity of forming at the level of separate subject of manage system of account after the centers of responsibility such as centers of profits, costs, income and investments are grounded.

The properly attention of the procedure of budgeting activity of agricultural enterprise is spared. The basic types of financial and operating budgets, recommended for agricultural enterprise are represented. The concordance of the system of budgeting, with the system of accounting after the centers of financial responsibility of internal units of agrarian enterprise are grounded. The features of forming of the managerial reporting of agricultural enterprises taking into account the specific of its activity are represented. Forms and types of the managerial (internal) reporting of the agrarian enterprises are analysed.

Keywords: *managerial account, management, managerial reporting, internal reporting canters of financial responsibility, budgeting, operative reports, current reports, final reports, agrarian enterprises.*

Introduction. In terms of market transformations the essential value belong to enterprises reporting as basic information generator for acceptance of managerial decisions. Today a financial accounting and reporting yield to the system of managerial account because managers of enterprise needs operative information about activity of units, which the managerial reporting can provide only. Absence of legislative regulation of managerial accounting causes the package of open questions in relation to the order of forming and presentation of the managerial reporting which predetermines the necessity of subsequent researches.

Analysis of recent researches and publications. The significant contribution to development the method of forming the managerial reporting were done by such

known scientists, as F. Butynec, L. Napadovska, T. Marenych, I. Sadovska, V. Sopko, P. Khomyn etc. A large number of russian and ukrainian scientists, including I. Averchev [1], P. Ivanyuta, [4], Z. Levchenko [4], V. Paliy [6] etc. are devoted to defining the essence of managerial (internal) reporting.

As asserts N. Tluchkevych in his book «System of the internal managerial reporting in agricultural enterprises» [9], the system of the managerial reporting is an aggregate of the proper forms of reporting in indexes at objects of accounting for acceptance of managerial decisions.

Dynamic changes in the environment of manage agrarian enterprises propose new requirements to the management an enterprise and in accordance with the system of the internal reporting the subject of manage.

Previously unsettled problem constituent. Despite the huge number of works, devoted to the managerial reporting, the problem of forming the internal managerial reporting in agrarian enterprises remains unresolved.

Main purpose of the article is finding out of essence and value of the managerial reporting and to ground of the basic requirements of forming the appropriate forms of the internal reporting for agricultural enterprises.

Results and discussions. Acceptance the managerial decisions on all levels of management are carried out on the basis of exact, reliable, operative information. The aggregate forms of presentation such information forming the system of the managerial (internal) reporting. This system can contain documents, reports, instructions, statutes, developed and ratified independently by the enterprise.

The managerial (internal) reporting is a complex of closely linked information and calculation indexes which represents the functioning of enterprise as subject of economic activity, grouped generally for an enterprise and in terms of structural units.

As asserts N. Tluchkevych, the system of the managerial reporting is an aggregate of the proper forms of reporting in indexes at objects of accounting for acceptance of managerial decisions. Such reporting intended for the internal using, acceptance of managerial decisions, control after its implementation, prognostication, planning of activity of structural units of enterprise and for the estimation of the executed decisions. The basis for forming the internal reporting are primary and registration documents and internal statutes of enterprise [9, p. 82].

The managerial reporting is informative basis of the effective functioning of any enterprise. In the market conditions along with other sources of information it serves as an additional source for acceptance of effective decisions. Just the managerial reporting is the base of necessary information, the instrument of acceptance of correct and grounded decisions at any level of management.

As a result of analysis of the approaches to the definition of essence and value of the managerial reporting are possible to select the row of general looks of scientists [1; 4; 5; 9] about a concept «managerial reporting»:

- managerial reporting is flexible system of information;
- managerial reporting are folded after the centers of responsibility and on the whole for an enterprise and given to the managerial personal of different levels;
- managerial reporting must represent terms, specific, features of activity of enterprise and necessity of managerial personal;
- managerial reporting is a source information for control, analysis, bagetting and acceptance of managerial decisions and other.

When its worth to notice, in researches of scientists-economists [4; 7; 8; 9] the concepts of the managerial reporting and internal reporting are identified. It is related to traditional assertion, which was folded on the stage of becoming of managerial account in Ukraine, which was considered as internal account. Accordingly the internal reporting became the system of generalization information of managerial account.

Continuing consideration of the system of determinations, it is worth to notice that the internal reporting is folded and given only for internal users and used only inside the enterprise. In particular, V. Paliy binds the internal accounting with the necessities of managerial personal of enterprise and specifies that the internal reporting is an aggregate of well-organized indexes and other information of enterprise activity. It is given the interpretation of deviations from the plans and estimates, without listed above the managerial accounting remains the formal accumulation of digital data, not suitable for the aims of internal management [6, p. 211].

Unlike the internal reporting managerial reporting has more wide setting and scales of informative providing for acceptance of managerial decisions. Besides, the managerial reporting can contain various indexes which are needed for description of different types of enterprise activity. Therefore, the rational way of lead through of researches on the outlined subject is consideration of the managerial reporting which engulfs the internal reporting. Such approach is more effective, enables to put in order and systematize a concept vehicle, related with forming of the unregulated reporting of enterprise.

Addition of concept «internal reporting» consists of possibility of presentation of information about activity of enterprise not only by economic but also by technological indexes. In particular A. Bakaev marks, that the internal reporting is the in-use for the necessities of management system of collection the information in the money and natural measuring about the facts of economic activity, which influence not only for financial but also for production and technological indexes of organization [2, p. 104].

Consequently, the managerial (internal) reporting is the summarizing instrument of the informative providing of management the enterprise in all levels for acceptance of effective decisions. Absence of the unique system of the internal reporting is predetermined the forming of reporting forms by every subject of manage individually. It is related to the features of production and economic activity of enterprise and necessities of internal users of information. In particular, in practice the agrarian enterprises are made the reporting forms, which are foreseen the specific of growing processes of biological assets, production of agricultural goods and order of reflection of its results in accounting.

One of the basic problems in forming of reporting is the arbitrary form of its serve and inconsistency of information between structural units, which give it. In the total the user gets not related set of forms which often contradict each other and represent unreliable information about activity of structural units and enterprise in general.

Concrete maintenance and reporting form depend on that, what status of center of responsibility is given (center of cost, profits, income or center of investments). To control the activity of center of responsibility gives the proper budget. Concordance of the system of budgeting with the system of accounting after the centers of financial responsibility of internal units of agricultural enterprise is shown at figure 1.

The implementation of this tasks will promote the introduction on the enterprises of cost accounting system after the centers of responsibility, based on decentralization of internal production management and forming of flexible organizational structures in composition an agrarian enterprise. The accounting after the centers of responsibility functions alongside with the traditional system of accounting and can be inculcated on condition that in the enterprise expressly to determine spheres of responsibility and specified responsibility of managers for cost, profits and financial results [3, p. 66].

As see from a picture, the internal units of agricultural enterprise makes financial and operating budgets. Comparing of actual results of activity to the planned indexes are carried out in the report of budget implementation. Report of budget implementation of proper units of agricultural enterprise is possible to consider the one of the forms of the managerial (internal) reporting of enterprise.

The main users of the internal reporting after the centers of responsibility are managers of all levels of management and personal (administration) of enterprise. The conduct of accounting and reporting after the centers of responsibility promotes discipline and responsibility of managers [3, p. 65].

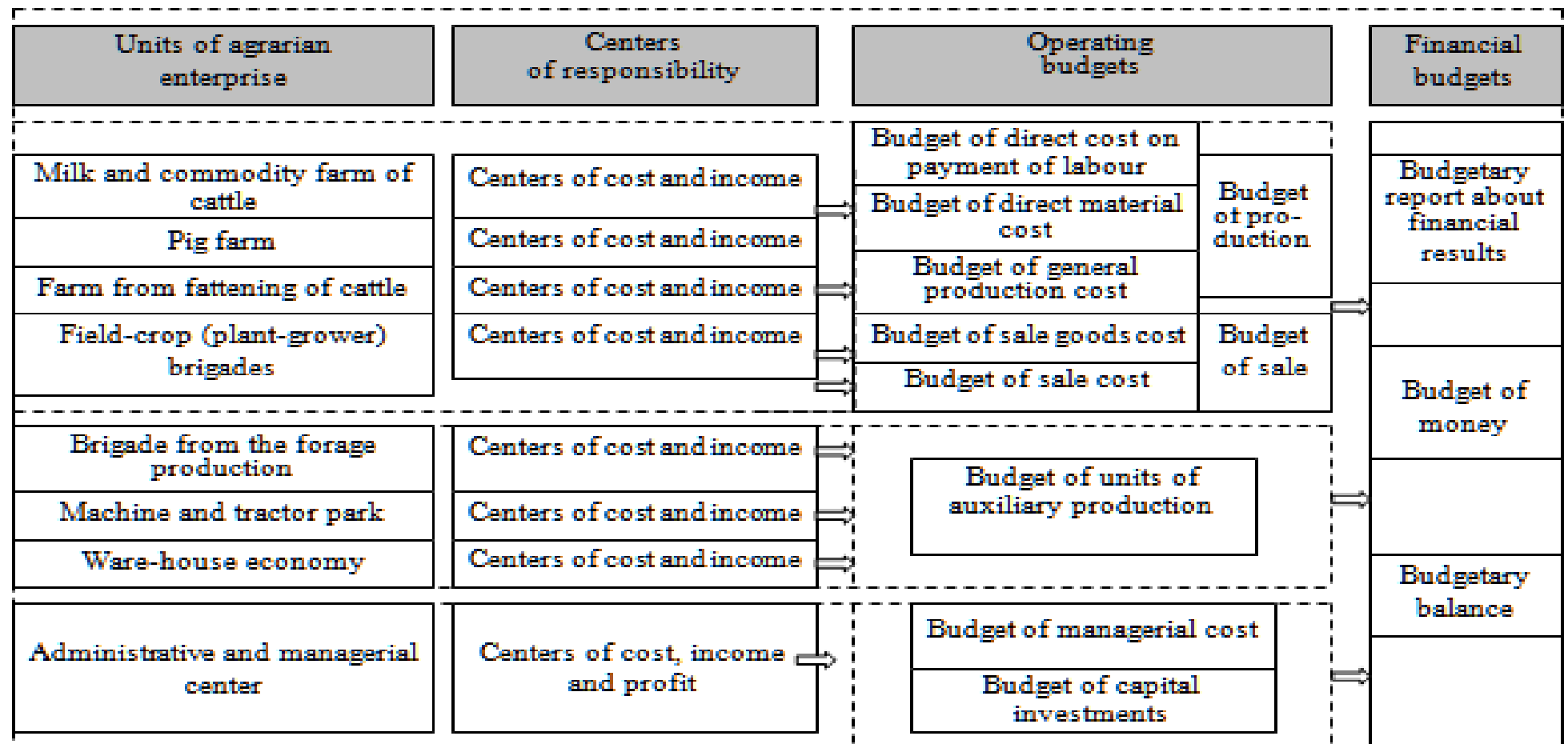


Fig. 1. Concordance of the system of budgeting with the system of accounting after the centers of financial responsibility of internal units agricultural enterprise (Developed by author)

For each of types of production in agricultural enterprises are expedient to use the separate forms of the managerial reporting:

- operative reports – folded separately after the types of production the biological assets, products (by groups and kinds), structural units, centers of responsibility, segments of enterprise for the short intervals of time (week, month, and others);

- current reports – folded on the basis of operative forms of reporting and contain the systematized information after the types of production, subjects of account, about activity of subsections (indexes of segment) upon the certain date (month, quarter);

- operating statements – represent the results of activity of structural subdivisions, centers of responsibility (segments) and enterprise in general for certain period (quarter, year) [9, p. 84].

Consequently, analysis of theory and practices of managerial account, studying of specific features of growing the biological assets and the productions of agricultural goods enable to assert that managerial (internal) accounting and forming of reporting in agricultural enterprises is advisable to organize:

- for the centers of responsibility (stock-raising farms, field-crop and transport brigades and others);

- for the types of production (plant-grower, stock-raising, auxiliary and attendant productions).

The forms of the managerial (internal) reporting recommended for agricultural enterprises are represented in a table 1.

The recommended forms of the managerial reporting will be instrumental in the increase of authenticity of registration information and realization of control after the expense of financial, labour and other types of resources for acceptance of the managerial decisions. For drafting of the proper forms of reporting it is necessary to use the information of primary and erected registers of accounting required to turn substantial attention to the comparison information of proper forms of reporting with information of operating and financial budgets of agricultural enterprise.

Table 1. The recommended forms of the managerial (internal) reporting of agricultural enterprise

№	Form reporting	Description
1	Fame of calculation of production agricultural goods cost (in the cut of industries, kinds, subsections, centers of responsibility, on the whole of enterprise)	Represents the production good cost, allocation of indirect cost and deviation the production cost from planned, normative.
2	Fame of calculation of complete agricultural goods cost (in the cut of industries, kinds, subsections, centers of responsibility, on the whole of enterprise)	Represents the goods cost taking into cost on its sale.
3	Fame of calculation of cost of the executed works, given services (in the cut of its kinds, subsections, centers of responsibility, on the whole of enterprise)	Represents the cost of the executed works, given services subsections of agrarian enterprise, rejection of actual cost from planned.
4	Fame of account cost and profits the center of responsibility (the subsection of enterprise)	Represents income and cost the proper center of financial responsibility (subsection) in the cut of kinds and directions.
5	The report about financial results from sale of agricultural goods (in the cut of industries, kinds, subsections, centers of responsibility, on the whole of enterprise)	Represents income and cost in the cut of types products for drafting of financial result of enterprises' units activity.
6	The report about financial results from the executed works, given services (in the cut of its kinds, subsections, centers of responsibility, on the whole of enterprise)	Represents income and cost in the cut of types of the executed works, given services for forming of financial result of enterprises subsection activity.

Developed by author

As see, the usage of the adjusted system of the managerial reporting will provide the getting of operative and high-quality information that will strengthen the control function of accounting and its analytically.

Conclusions. In the market conditions managerial reporting is the basic information generator about enterprise activity and the important instrument of control after economic activity of its units. The indicated directions of forming of the system of managerial reporting in agrarian enterprises will be instrumental of the increase of efficiency of structural units activity and enterprise in general.

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ТЕОРЕТИЧНІ І ПРАКТИЧНІ АСПЕКТИ УПРАВЛІНСЬКОЇ ЗВІТНОСТІ

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Розглянуто суть і значення управлінської звітності в системі інформаційного забезпечення менеджменту підприємством. Відображено авторські підходи вчених до з'ясування спільних та відмінних рис в категоріях «управлінська звітність» та «внутрішня звітність». Обґрунтовано необхідність формування на рівні окремого суб'єкта господарювання системи обліку за центрами відповідальності, а саме центрами доходів, витрат, прибутку та інвестицій.

Приділено належно увагу процедурі бюджетування діяльності аграрних підприємств. Відображено основні види фінансових та операційних бюджетів, рекомендованих для складання на сільськогосподарському підприємстві. Обґрунтовано взаємоузгодження системи бюджетування із системою обліку за центрами фінансової відповідальності внутрішніх підрозділів аграрного підприємства.

Відображено особливості формування управлінської звітності сільськогосподарських підприємств з врахуванням специфіки їх діяльності. Проаналізовано форми та види управлінської (внутрішньої) звітності аграрних формувань.

***Ключові слова:** управлінський облік, менеджмент, управлінська звітність, внутрішня звітність, центри фінансової відповідальності, бюджетування, оперативні звіти, поточні звіти, підсумкові звіти, аграрні підприємства.*

ТЕОРЕТИЧЕСКИЕ И ПРАКТИЧЕСКИЕ АСПЕКТЫ УПРАВЛЕНЧЕСКОЙ ОТЧЕТНОСТИ

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Рассмотрены сущность и значение внутрихозяйственной отчетности в системе информационного обеспечения управления предприятием.

Отображены авторские подходы ученых к определению общих и отличных черт в категориях «управленческая отчетность» и «внутренняя отчетность». Обосновано необходимость формирования на уровне отдельного субъекта ведения хозяйства системы

учета за центрами ответственности, а именно центрами доходов, расходов, прибыли и инвестиций.

Уделено должным образом внимание процедуре бюджетирования деятельности аграрных предприятий. Отображены основные виды финансовых и операционных бюджетов, рекомендованных для составления на сельскохозяйственном предприятии. Обоснованно согласование системы бюджетирования с системой учета за центрами финансовой ответственности внутренних подразделов аграрного предприятия.

Отображены особенности формирования управленческой отчетности сельскохозяйственных предприятий с учетом специфики их деятельности. Проанализированы формы и виды внутривозвратной отчетности аграрных формирований.

***Ключевые слова:** управленческий учет, менеджмент, управленческая отчетность, внутренняя отчетность, центры финансовой ответственности, бюджетирование, оперативные отчеты, текущие отчеты, итоговые отчеты, аграрные предприятия.*