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ORGANIZATION OF MANAGEMENT ACCOUNTING ON THE BASIS OF THE PROCESS APPROACH AUTOMATION

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Abstract

Providing management personnel with the necessary information is possible only on condition of computerization of management accounting. In order to improve it, it was proposed: a list of the stages of implementation of management accounting; the structure of the management accounting standard. In order to improve the process of computerization of management accounting and the formation of management reporting, a list of stages for its use has been proposed: analysis of the existing management accounting system; development of management accounting methodology; implementation of management accounting system; formation of management reporting. The above stages have their own specifics depending on the industry and type of activity, size of the enterprise, financial capabilities and information requests of management personnel. The above proposals detail the methodological and organizational features of management accounting and internal management reporting in the enterprise.

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