

MANAGERIAL ACCOUNT IN THE SYSTEM OF PERSONNEL MANAGEMENT

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In the modern market environment with great competition, the modern enterprise should be able to quickly reconstruct its organizational structure. This process demands fast and economical decisions from the heads of the company, which is impossible unless the subjects of management are provided with the relevant information. The problem of granting the necessary information is solved by the administrative account.

Personnel management system consists of the sections uniting some subsystems the number of which varies depending on the size of the enterprise:

1. The functional section is intended for efficient control of the personnel, taking into account the creation of favorable social, psychological and ergonomic working conditions. It includes the following subsystems:

1.1. The subsystem of planning, forecasting and personnel marketing. Within this subsystem the strategy of personnel management is developed, the analysis of personnel potential, the labour market, planning and forecasting of requirements for the personnel are carried out, interrelations with the external sources providing staff to the enterprise are formed and maintained.

1.2. The subsystem of working out organizational management structure for the analysis of the existing structure, designing and constructing new a system on the basis of which the staff timetable is made.

1.3. The subsystem of personnel development which is responsible for human resources, training and professional skills improvement; which plans and supervises the employees' business careers, assists in professional and social and psychological adaptation of workers.

1.4. The subsystem of work conditions which deals with the maintenance of the requirements of psychophysiology, ergonomics, protection and safety at workplace, and controls the compliance with industrial esthetics.

2. The financial section is intended for finding solutions to the problems of personnel administration. There are:

2.1. The subsystem of basic and additional expenses on personnel. Here labour processes

are normalised and tariffed; systems of payment, the form of participation in profits and capital are developed; the means of boosting staff morale are defined.

2.2. The subsystem of upkeep of personnel. These are the payroll expenses, including salaries, additional expenses on the upkeep of personnel according to the existing laws and tariff agreements, or voluntary social services of the enterprise.

2.3. The subsystem of analysis and control of formation and use of means for the upkeep of personnel. Here various deviations of actual indicators from the planned ones are fixed, and the reasons of the deviations are established.

3. The social and psychological section uniting following Subsystems:

3.1. The subsystem providing social and psychological support of management functions, such as adaptation, creation of a favorable climate in a group, teambuilding, conflict management.

3.2. The subsystem of social infrastructure development. The basic functions of this subsystem are: organizing public catering, creating and developing culture and physical training, health protection and recreation, child care centers in an enterprise.

4. The legal section is responsible for the conformity of actions of the personnel managers to the requirements and conditions of the legislative base. In this section there are:

4.1. Personnel registration and account subsystem, dealing with registration and account of employment, dismissals, shifts of workers, and supply of personnel administration with information.

4.2. The subsystem of labour relations which deals with the analysis and regulation of person-

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al and group relations, managers' relations, management of industrial conflicts and stress, social and psychological diagnostics of workers, the observance of ethical standards and rules.

4.3. The subsystem of legal services which is involved in the legal issues of labour relations and economic activities of the enterprise, and also the coordination of administrative documents on personnel management.

5. Informational section with the subsystem of administrative account that provides managers of all levels with the information for planning, management and control. This process includes revealing, measurement, gathering, analysis, preparation, interpretation, transfer and receiving of the information necessary for administrative personnel to function. On the basis of the information of administrative account operative, tactical, strategic decisions in industrial sphere, in the field of the finance and regulation are made.

In the theory of administrative account there are two approaches to understanding its essence. According to the first, the primary goal of any account activity is the supply of the administrative personnel of the enterprise with the timely and full information for administrative decision-making. The second approach is based on controlling, where the system of gathering and analysis of the information on expenses, overheads and production costs for is formed.

Administrative decisions represent alternative choice for the achievement of organizational goals, carried out by management within the limits of certain powers and competence.

To organize an efficient system of administrative account in an enterprise the following three stages must be completed:

1. Identification of the whole whose part is the subject under consideration.

2. Explanation of the behaviour or properties of the whole.

3. Explanation of the behaviour or properties of a subject according to its role or functions in the whole.

Efficiency of strategic administrative account is, in many respects, defined by the analysis and consideration of all the possible options of enterprise development strategy, taking into account the following:

- ◆ possible changes and uncertainty of the environment;
- ◆ available internal resources of the economic system;
- ◆ business rules.

Strategic administrative account is aimed at the future prospects and operates with the changes in the enterprise for the achievement of its strategic targets.

Operative administrative account carries out an estimation of short-term changes in the state of the object to show how much the factual state of affairs differs from the desirable one, and how the latter can be achieved.

Thus, administrative account in the enterprises essentially raises their investment as it helps to find compromise between constant and variable expenses, and minimize enterprise risks.

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