

MANAGEMENT ACCOUNTING ARCHITECTONICS SYSTEM IN HIGHER EDUCATIONAL INSTITUTION

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Keywords: management in higher educational institution, system of management accounting, management accounting system elements.

Management accounting system in higher educational institution is treated as the set of completely functioning, interconnected elements such as: balanced indicators system, budgeting focused on the result, classification and the expenses registration, calculating, inner control, management book-keeping, management analysis and information preparation for problem management decisions acceptance.

Modern management in higher educational institutions demands the creation of new information system where the information valuable for making effective management decisions defining the future state of higher educational institutions and their place in the economic and educational field is formed, modeled, interpreted.

A well-known scientist R. Obera's thought that book-keeping is an information tool on service of business management and obtains the increasing recognition and in sphere of the higher vocational training.

The system campaign to examine management accounting in higher educational institution issues that its representation as the investigated object in the form of system and its architectonics (structures) detailed analysis facilitates studying and modeling.

In general view the system represents a set of interconnected and interdependent parts made in such order which allows to reproduce the whole.

Any system, as it is known, can be considered as an element of higher system while its elements can represent itself as a lower system.

In our case management accounting system of higher educational institution, according to existing scientific approaches, is the subsystem of higher educational institution book-keeping system; in its turn, the book-keeping system is a higher educational institution information system element, and the information system is a higher educational institution management subsystem as a whole.

Analyzing various authors' ideas on the components of management accounting, it is necessary to conclude that discordance is observed, there is no accurate and complete representation of the management accounting system in the context of its elements, degrees of their coherence and correlation.

We define management accounting system in higher educational institution as the set of completely functioning, interconnected elements such as: balanced indicators system, budgeting focused on result, classification and expenses registration,

calculating, inner control, management book-keeping, management analysis and information preparation for making trouble-shooting management decisions.

In the similar management accounting system the information of both actual, and predicted, strategic character formation is possible. But the basic purpose is, certainly, the formation of information used in management for implementing planning, estimation and control inside the higher educational institution, maintenance and its material, financial, intellectually-manpower recourses, targeted on high economic results reception, use, tactical and strategic targets achievement, structural efficient control in the deviations.

In other words, the full registration-information toolkit allowing the higher educational institution management personnel to operate, implement the interrelation between higher educational institution purposes and mission, by means of their achievement and activity results, is offered.

The suggested system of management accounting in higher educational institution can seem rather complicated, however, like any complicated mechanism, the accounting mechanism should be considered and estimated not mainly from the point of view of construction simplicity, but from the point of view of the results which it gives, and its ease and economy with which it works.

In management accounting system we suggest all its components systematically co-operate, and each of them possesses the special qualities which exception reduces the general potential and efficiency of information system. Only together they form the system of inner information that is necessary and sufficient for management, with the view of higher educational institution control.

In our opinion, designated management accounting architectonics system allows to create a complete and effective control system of higher educational institution for achieving operative, strategic targets and its mission performance.

Received for publication on 30.08.2010

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