

ARCHITECTONICS OF MANAGEMENT ACCOUNTING IN A HIGHER EDUCATIONAL INSTITUTION

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

The management accounting system organization in higher educational institutions is offered as a set of completely functioning, interconnected elements such as: a balanced system of indicators, budgeting focused on the results, classification and 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 creation of a new informational system, where the information, valuable for acceptance of effective management decisions that define the future state of higher educational institutions and their place in an economic and educational field, is formed, modeled, interpreted.

A famous scientist R. Obera thought that bookkeeping is an informational tool that serves business management and obtains the increasing recognition in the sphere of higher professional education.

The system campaign, aimed at the research of the management accounting in a higher educational institution, issues that its representation as an investigated object in the form of a system and its architectonics (structures) detailed analysis facilitates reality studying and modeling.

In the general view the system represents a set of the interconnected and interdependent parts made in such an order which allows reproducing 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 the management accounting system of a higher educational institution, according to existing scientific approaches, is a subsystem of the 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 components of the 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 the management accounting system in a higher educational institution as a set of completely functioning, interconnected elements such as: system balanced indicators, budgeting focused on the result, classification and expenses registration, calculating, inner control, management book-keeping, management analysis and information preparation for the problem of management decisions acceptance.

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 the information used in management for the implementation of planning, estimation and control inside a higher educational institution, maintenance and its material, financial, intellectually-manpower recourses, directed on high economic results reception, use, tactical and strategic targets achievement, structural divisions' efficient control.

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

The suggested system of the management accounting in higher educational institution can seem enough complicated, however, like any

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complicated mechanism, the accounting mechanism should be considered and estimated not so much from the point of view of the construction simplicity, but from the point of view of those results which it gives.

In the management accounting system all its components systematically co-operate, and each of them possesses the special qualities which exception reduces the general potential and efficiency of an informational system. Only

together they form the system of the inner information that is necessary and sufficient for management, with a view of higher educational institution control.

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

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