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**ORGANIZATION OF MANAGEMENT ACCOUNTING  
AT THE ENTERPRISES OF THE CHEMICAL INDUSTRY**

**Monograph**

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Features of the organization and introduction of management accounting at the enterprises of the chemical industry taking into account branch features are considered. The order of automation of system of management accounting is described.

The volume is assigned to the manager of enterprises, students of higher educational economic institutions as well as faculty of advanced professional training and retraining.

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## INTRODUCTION

The subject of management accounting is one of the most debatable in the theory and practice of management in Russia. Opinions concerning a subject of management accounting fluctuate in a range from its understanding as the subsystem of accounting including collecting, registration and synthesis of information, to understanding of it in a broad sense as the enterprise management system covering everything to its function: planning, organization, actually accounting, control, analysis, decision-making. That is, speaking in images, in the phrase "management accounting" one authors place emphasis on the word "account", and others – on a word "management".

Needs of heads for information for decision-making can't be provided with accounting in full because of retrospective nature of its maintaining, need of formation of information with different extent of generalization depending on decision-making level.

Each subject forms information for decision-making according to features of the activity and managing conditions. Creation adapted for branch features of the enterprise of systems of formation of information on the income and the expenses forming financial results, application of new approaches to management of them, increase of value of received information for the analysis are one of the most actual problems of accounting, control and the analysis of economic activity.

Management accounting is used at the Russian enterprises of various branches of production of goods.

One of key branches of industrial production is the chemical complex. Rates of development of the chemical industry, as a rule, advance growth rates of the industry in the developed countries and characterize the general state of the economy.

The reasons containing economic growth of a chemical complex in Russia and, in particular, in Kuzbass are advancing growth rates of the prices and tariffs for production and service of natural monopolies in comparison with growth rates of the prices for chemical production, a number of problems on uninterrupted providing the enterprises with hydrocarbonic raw materials, low level of technological capacity of branch, aging of fixed assets and underexploitation of capacities.

Competitiveness as a result decreases, and many chemical companies appear on the verge of bankruptcy. The enterprises of the chemical industry of Kuzbass work in the conditions of the amplifying competition from the foreign and domestic companies. First of all Obtaining competitive advantages if possible at the decrease in prime cost of made production and management of financial results.

In this regard consideration of the questions connected with possibility of improvement of a control system of financial results of the enterprises of the chemical industry for obtaining of competitive advantages is actual and defines an urgency of a question of the organization of management accounting at these enterprises.

The carried-out analysis of publications on a studied question and the practical organization of management accounting at the enterprises allowed to draw a conclusion that approaches to the organization of management accounting at the enterprise are ambiguous, and now on managing subjects all elements of system of management accounting in aggregate aren't applied.