

Fomina O.V.,
Candidate of Economic Sciences, Associate Professor,
Doctoral Student at Department of Accounting,
Kyiv National University of Trade and Economics

INDICATOR SYSTEMS OF MANAGEMENT ACCOUNTING

New market requirements and informational needs of management of enterprises have led to the necessity of development of a new comprehensive approach to analysis and assessment of performance results. For now, it is an objective prerequisite of transfer in informational support of enterprises from traditional systems of financial and management accounting to balanced models of activity assessment.

The article is devoted to the analysis of innovative systems of indicators of efficiency assessment of enterprise activity that can be implemented into management accounting system.

Actuality of this theme and considerable interest of scientists and practitioners to the development of indicators system of management accounting caused the necessity of further development of this question.

The purpose of the article is to analyze modern systems of indicators and determine features of their implementation in the system of management accounting of an enterprise.

Analysis of balanced systems of indicators allows determining features and disadvantages peculiar to all models; main

theses of a methodology of balanced indicators system building are proposed to eliminate these disadvantages. Proposed main statements of forming of indicators' balanced system. In particular, determined a composition of assignments to be solved for development of formalized model of enterprise efficiency assessment, including assessment of strategy efficiency, in the system of indicators of management accounting.

It is proved that conditions, which should be satisfied by a system of balanced indicators, can be classified as requirements to: composition of economic magnitudes to be assessed in the system of indicators; structure of indicators' system; indicators included to the system.

The most perspective of the considered conceptions is the balanced system of indicators that allows reproducing of a concrete activity and strategy in the complete enough set of indicators, which practically create the system of strategic control and management; has an ability for complex characteristic of activity on the basis of set of financial and nonfinancial indicators; links indicators of operational efficiency and strategy.