

Improving the Training of Experts in Economic Specialties in the Field of Enterprise Information Management

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Abstract

Effective management of an enterprise in a market environment is possible only if there is a variety of economic information covering all aspects of its activities. By means of its purposeful processing, it is possible to form a correct idea of the state of affairs in the enterprise among managers. In this regard, special attention should be paid to the "Management Accounting" educational discipline, which concentrates the knowledge gained by university students in a wide variety of fields of economics. Their integrated application in combination with various methods of accounting and analytical information processing allows forming optimal management decisions in management accounting.

Materials and methods. *When writing the article, general scientific and special methods were used, which allowed conducting a comprehensive study of the problem under consideration, concluding, and giving detailed recommendations for its solution.*

Results. *Management accounting is a system for collecting and processing economic information intended for enterprise management. With its help, the managers and owners of the economic entity control and regulate its activities. In this regard, the quality of their decisions and the completeness of their implementation largely depend on the state of management accounting. To ensure its proper condition, it is necessary to improve the training of specialists in the "Management Accounting" educational discipline, which should be carried out by integrating students with the economic knowledge gained in the course of previous training.* **Discussion and conclusions.** *The research conducted in this article shows that the basis of the "Management Accounting" discipline is the knowledge formed in general economic and general professional disciplines. Their integration within the framework of the discipline under consideration will contribute to the training of qualified specialists in the field of information support for enterprise management.*

Key-words: Knowledge, Economics, Educational Discipline, Management Accounting, Integration, Solutions, Qualification, Management Efficiency.

1. Introduction

Management accounting is one of the areas of accounting. Its isolation from the general information system of accounting is due to the need to obtain a variety of data on the activities of the enterprise to study it in the most detailed way and effectively regulate it. On this basis, it is possible to form optimal management decisions that allow minimizing the costs of an economic entity, maximizing its profit, and, accordingly, increasing its competitiveness. According to the famous Russian scholar V.B. Ivashkevich, management accounting "is a field of knowledge and activity related to the formation and use of economic information for management within an economic entity. Its purpose is to help managers in making economically sound decisions" [1, p. 23]. Therewith, to achieve this goal, a wide variety of economic information is needed, covering all parties, periods, and areas of activity of the enterprise, taking into account its specifics. Only by means of an integrated generalization of the data contained in this information, it is possible to obtain an economically correct idea of the state of affairs inside the enterprise and outside it, which allows, based on knowledge of various fields of economics and the use of various methods of its processing (accounting, analytical, economic and mathematical, etc.), forming objective information in management accounting that can ensure proper management of an economic entity. Therefore, specialists in the field of management accounting should know all areas of the economy (macro and microeconomics, finance, statistics, production organization, marketing, etc.) and be able to properly manage them. All this indicates the need to strengthen its integrated study within the framework of the "Management Accounting" educational discipline.

2. Literature review

The main purpose of management accounting, as follows from the above, is the processing of data on the state of affairs at the enterprise and beyond to provide the subject of management with versatile and timely information that allows making optimal decisions. Based on such information, managers can make a correct assessment of the performance of an economic entity, identify reserves for its further development, determine ways to increase profits and, accordingly, implement measures to strengthen the company's position in the domestic and foreign markets.

V.I. Tkach and M.V. Tkach distinguish several stages in the development of management accounting: 1. Industrial accounting (the late 19th century); 2. Analytical accounting (before the Second World War); 3. Management accounting (before 1953); 4. Margin accounting (simple and

developed "direct costing") (before 1975); 5. Strategic accounting (from 1975 to the present) [2, p.5-6].

They believe that at the first stages of its development, management accounting was usually focused only on the statement of fait accompli regarding the process of resource consumption. At these stages, it practically did not touch on the issues of its analysis and planning, which did not allow managers to deeply and comprehensively assess the current situation and make decisions depending on the expected development of events. The situation has significantly changed after the Second World War. Management accounting has increasingly begun to acquire modern features. This was reflected in its increasing focus on enterprise management. It is currently strategic.

There are different definitions of management accounting. They are widely represented in both domestic and foreign literature.

Thus, L.K. Nikandrova interprets management accounting as a system of information exchange designed for making management decisions aimed at achieving the goals of the entire organization [3]. Ch.T. Horngren notes that management accounting is the identification, measurement, collection, systematization, analysis, decomposition, interpretation, and transmission of information necessary for the management of any objects [4].

Many Russian scholars, for example, I.S. Shutova, compared to Ch.T. Horngren interprets management accounting in a broader sense. She considers it as a system of accounting, planning, control, and analysis of information about the costs and results of the economic activity of the organization, which is necessary for managers to operate its activities [5]. V.E. Kerimov, in contrast to this group of scholars, on the contrary, defines management accounting more narrowly, as the information base of a management system that integrates the information flows of operational, statistical, accounting, and tax accounting [6]. Approximately the same approach is followed by the well-known foreign scholar Colin Drury, who defines management accounting as a combination of accounting and finance, the management of an organization with the use of advanced technologies necessary for successful business [7].

Thus, it follows from the above that management accounting is an integrated system that provides managers of the organization with a variety of information necessary for making optimal management decisions and monitoring their implementation.

Management accounting is a constantly developing accounting and economic system, the further development of which is largely facilitated by the improvement of training in higher education institutions of specialists in accounting, analysis, and audit. Therewith, the most careful attention on

this profile of training of economists should be paid to the "Management Accounting" educational discipline as an integrated system for the formation of economic knowledge.

As noted in the textbook "Management Accounting" edited by Ya.V. Sokolov, the purpose of this discipline is "the development of modern economic thinking, the acquisition of practical skills and abilities necessary for skilled work in the field of accounting and business management" [8, p. 9]. The same opinion is shared by almost all specialists in the field of management accounting, both in Russia and abroad [9, 10, 11, 12, etc.].

3. Materials and methods

Training of students and undergraduates of higher education institutions in the direction of training "Economics" profile "Accounting, analysis, and audit" is carried out based on work programs formed following its specifics. Concerning the "Management Accounting" educational discipline, they are distinguished by a wide coverage of previously acquired knowledge in other disciplines (economic theory, microeconomics, finance, statistics, accounting (financial) accounting, economic analysis, etc.). This knowledge must serve as a reliable basis for the formation of students' diverse, objective, and most useful competencies for professional activity (general, general professional, professional). Their composition and content are described in detail in the Federal State Educational Standards (FSES). In addition, it is necessary to orient students and undergraduates in the learning process to the permanent desire to expand and update the knowledge and competencies acquired at the university, which should be maintained after graduation, which is fully consistent with the world-renowned concept of continuing professional education. Concerning the university, this concept involves the consistent acquisition of knowledge by students over the entire period of study with the aim of their subsequent integrated use in practical activities.

According to the profile of training "Accounting, analysis, and audit", this concept is particularly clearly traced in relation to the "Management Accounting" educational discipline. Its maximum full mastering and effective use of the knowledge received in the course of its studying in practical work is possible only on condition of integrated and firm mastering of other economic disciplines concerning it during all period of training. The previously acquired knowledge, skills, and abilities, primarily in management accounting, shall be constantly developed to ensure the sustainable functioning of the economic entity in which the university graduate will work. This largely determines the correctness of the decisions made by its managers and the completeness of their implementation. In this regard, specialists working in the field of management accounting should

regularly improve their skills. This is facilitated by their participation in various scientific and practical conferences related to management information support, practicing in advanced training courses, studying special and general economic literature, etc.

The integration of knowledge gained in the course of continuing postgraduate education and previously formed knowledge will significantly increase the level of competence of specialists in the field of management accounting. This approach to its study is in full accordance with the materials of the World Summit of the UN General Assembly, which adopted the Resolution "On the UN Decade on Education for Sustainable Development 2005-2014" [13]. According to this document, continuing education is a fundamental principle of the educational system and human participation in it.

When writing the article, general scientific and special methods were used, which made it possible to determine the general scheme of this research work, to study in detail the existing scientific approaches to solving the problem under study, and to obtain concrete results in the direction of strengthening the integration of education in the "Management Accounting" discipline.

4. Results

The strengthening of the market economy in Russia, the stabilization of the activities of enterprises operating in the field of material production, and their integration into the world economy make it necessary to continuously improve their management system. The current management system at most enterprises, despite the current trend in the development of market relations in the country, does not correspond to modern business conditions. In many enterprises, it is based on the principles of management that have been developed in the pre-reform period. Therefore, the main emphasis in them is on administrative and command methods. Managers of such enterprises, as a rule, do not pay due attention to the use of high-quality management information in their activities, which gives an exhaustive and isomorphic idea of the state of the external and internal environment, existing risks, and prospects for the development of an economic entity. This is largely due to the shortcomings of the education system that had been existing in the pre-reform period, which determines the need to improve the training of specialists in the field of information management support.

The successful solution of the above problem is possible only on the condition of continuous improvement of education in this area based on the latest achievements of science and practice in the field of management accounting. In this regard, in addition to the traditional issues considered in the "Management Accounting" educational discipline, it should also set out scientific approaches aimed

at improving the level of knowledge of students. At the present stage of the development of the world economy, they should primarily include:

control of resource consumption in the cost management system by disturbing factors;

regression analysis of the dependence of costs on the volume of production;

min-max method for determining the values of fixed and variable costs;

analysis of the risk of losses and uncertainty in the formation of management decisions;

index analysis of the impact of individual calculation items on the implementation of the plan at the cost of production;

Search for ways and assessment of reserves to increase the efficiency of the enterprise;

evaluation of the effectiveness of investment projects and the formation of a portfolio of investments;

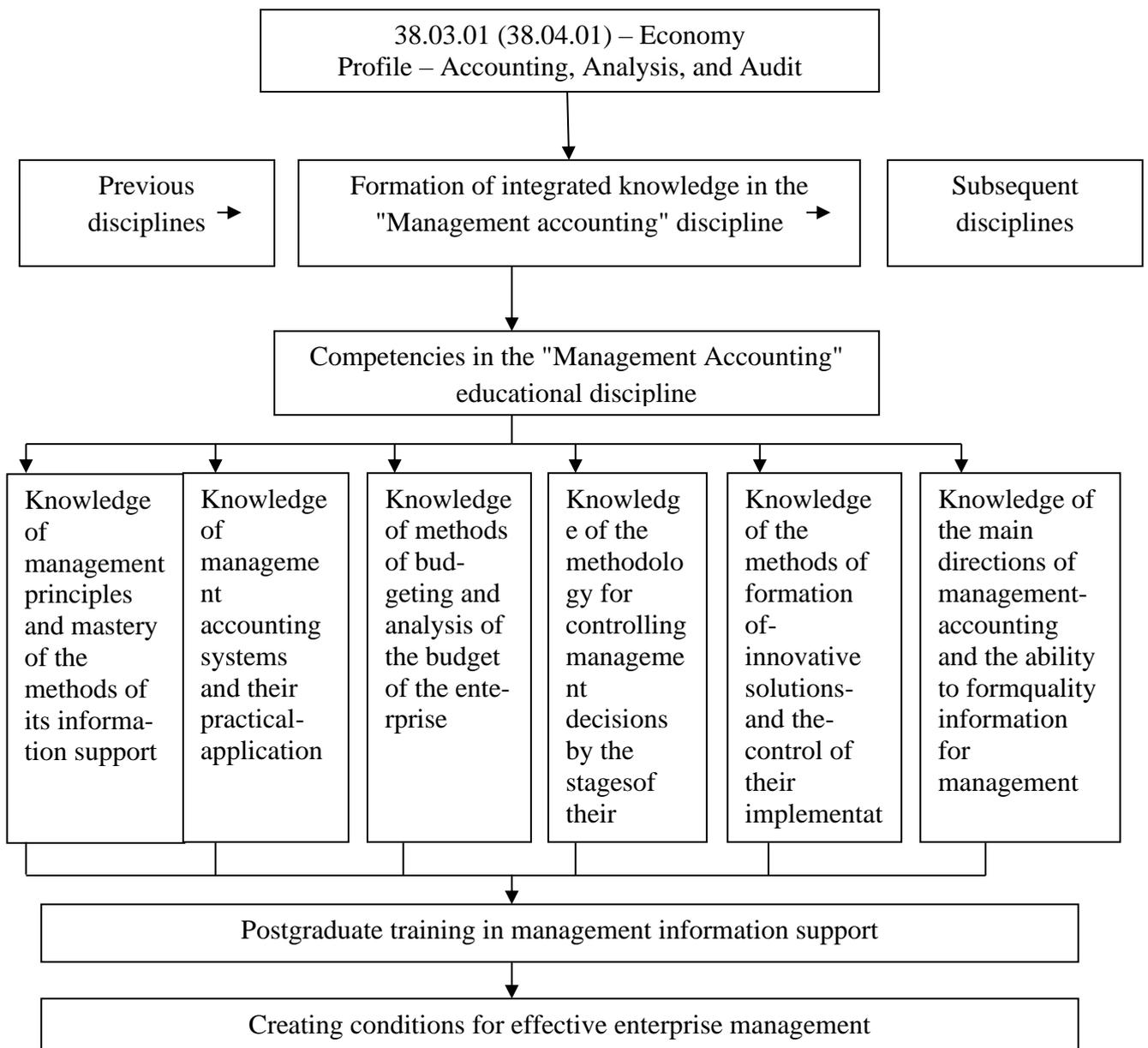
Introduction of automated management accounting programs into the practice of enterprise management, etc.

The effectiveness of management accounting largely depends on the level of its automation. In this regard, close attention in the "Management Accounting" educational discipline should be paid to the study of automated programs for information support of enterprise management. Their development within the framework of this discipline will improve the professional training of university students in the field of information technology and further integrate the process of forming economic knowledge into it.

The content, meaning, and order of application of some automated management accounting programs at enterprises of certain sectors of the economy are widely described in the special literature [14, 15, 16, 17, 18 et al.]. This primarily applies to such programs as 1C: Enterprise 8, ERP – Enterprise Resource Planning, BOOS – Corporation, Parus, ACCPAC Advantage Series Enterprise Edition, Axapta, etc.

Other areas of development of management accounting and the corresponding educational discipline are also possible. These include, in particular: strengthening the integration of managerial and operational-technical accounting [19]; the introduction of innovative forms of training, and the use of pedagogical innovations [20], etc. The general characteristics of the "Management Accounting" educational discipline as an integrated system for the formation of economic knowledge are shown in Figure 1.

Figure 1- The essence and purpose of the "Management accounting" discipline Source: compiled by the authors.



5. Discussion

In modern economic conditions, obtaining high-quality higher professional education is becoming increasingly relevant, since the state of the country's economy and, ultimately, its security largely depends on it. This fully applies to the training of specialists in the profile – "Accounting, analysis, and audit". The mastery of professional disciplines designed to ensure the proper competence of university graduates in the field of enterprise information management focused on the ever-changing market situation is of particular importance in the training of these specialists. Firstly, this applies to the "Management Accounting" educational discipline, which is, as mentioned earlier,

an integrated system for the formation of economic knowledge aimed at preparing optimal management decisions and ensuring their successful implementation.

6. Conclusion

It should be noted that the basis of the "Management Accounting" discipline is the knowledge formed in general economic and general professional disciplines that are mandatory for the preparation of bachelors and masters in the direction of "Economics". The basic economic knowledge necessary for the training of dedicated experts is formed with their help. In the future, they develop through the study of general professional disciplines. Through these disciplines, integrated economic knowledge is formed in management accounting, aimed at creating appropriate conditions for effective enterprise management.

According to the international concept of continuing education, the knowledge acquired by graduates of higher educational institutions in the "Management Accounting" discipline should be constantly developed. This is facilitated by their participation in specialized conferences and seminars, training in advanced training courses, passing master classes, studying special literature, etc., which implies the creation of an expanded cluster of postgraduate training in educational institutions.

The introduction of automated management accounting programs in enterprises and the improvement of their development in universities will also contribute to the improvement of information support for management at enterprises.

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