

INNOVATIVE MODELS OF COSTS MANAGEMENT ACCOUNTING IN THE ADAPTATION TO INTERNATIONAL FINANCIAL REPORTING STANDARDS

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Abstract. The article deals with the general methodology stages of cost accounting and production costs calculation, on the basis of which two models are proposed - model of management accounting costs by the operating segments, and cost accounting model in hierarchical control systems of industrial enterprises. The novelty of this method lies in the versatility of the proposed model for various spheres of industrial production enterprises and for different groups of management information users at any time. Needed for the operational management of the enterprise information is formed in the management accounting system, which is one of the promising areas of accounting international practice. Management accounting covers the entire information system for business management as a whole, including strategic management, assessment of the organization, its divisions and functional units, planning and control of business activities, ensuring optimum using of material, financial and human resources. The technique, which is presented in this article, allows you to meet the need for costs of production management accounting system, based on a uniform methodological and methodical basis, meeting the requirements of international and national standards.

Keywords: model of management accounting costs by operating segments; cost accounting model in hierarchical control systems of industrial enterprises; international financial reporting standards; functional company cost and results accounting (ABC method); Segment reporting.

JEL codes: F020; F200; F290.

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