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ПРАКТИЧЕСКИЕ АСПЕКТЫ ОРГАНИЗАЦИИ КОНТРОЛЛИНГА ПРОЦЕССНО-ОРИЕНТИРОВАННЫХ ПРОИЗВОДСТВ

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Аннотация. В статье изложен методический подход к организации учетно-информационного обеспечения контроллинга планов промышленных предприятий. Анализ литературы показал наличие существенных наработок в области организации и практического применения контроллинга. Однако мало изученными остаются вопросы организации учетно-информационного обеспечения контроллинга процессно-ориентированных производств. Описанный в статье методический подход включает разработку системы управленческого учета, увязывающую фактические и плановые показатели, основанную на специально разработанных первичных документах и итоговых регистрах, обобщающих информацию о доходах и расходах, формах отчетности, отражающих итоги контроля исполнения планов предприятия. Предлагаемая система контроллинга планов построена с учетом особенностей процессно-ориентированного производства, одним из типичных представителей которого является производство пива и безалкогольных напитков. Помимо этого предлагаемый подход к организации учетно-информационного обеспечения контроллинга планов процессно-ориентированных производств основан на критически важных принципах рациональности и экономичности и позволяет с наименьшими затратами организовать эффективную систему контроллинга. Так, учет затрат подразделений снабжения организован на счете 10, затраты по операциям предпроизводственной стадии учитываются на счете 30, затраты на производственные операции обобщаются на счете 31, затраты стадии обращения отражаются на счете 32, расходы по управлению и обслуживанию финансово-хозяйственной деятельности предприятия учитываются на счете 26, расходы на инвестиционные проекты отражаются на счете 08. Апробация методики на практике

деятельности предприятий пивобезалкогольного производства показала эффективность и необходимую гибкость предлагаемого инструментария, что расширяет возможности ее применения в специфических условиях финансово-хозяйственной деятельности предприятий различных сфер экономической деятельности.

Ключевые слова: *план; контроль; анализ; управление; учет; контроллинг; процессно-ориентированное производство.*

PRACTICAL ASPECTS THE ORGANIZATION MANAGEMENT ACCOUNTING IN THE SYSTEM OF CONTROLLING INDUSTRIAL ENTERPRISES

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Abstract. *The article considers the problems a creating accounting and information support of controlling industrial enterprises. There are significant developments in the theory and practice controlling in numerous literary sources. However, the organization accounting and information support for controlling process-oriented industries is poorly studied. The methodological approach described in the article includes management accounting that links actual and planned indicators, primary documents and final registers that summarize information about income and expenses and report forms that reflect the results monitoring the implementation enterprise plans. The basis for synthetic and analytical accounting actual and budget revenues and expenditures, as well as deviations from them, is the classifier activities, business processes, operations and actions. Presenting information in this order allows you to create analytics in the following sections: economic elements, calculation items, places where income and expenses arise, responsibility centers and calculation objects. The proposed approach to the formation accounting and information support for controlling process-oriented production plans is based on the critical principles rationality and efficiency, which allows organizing an effective information system with the least cost. Accounting for supply costs is organized on account 10, pre-production stage costs are accounted on account 30, production costs are summarized on account 31, circulation stage costs are reflected on account 32, management and maintenance costs of financial and economic activities the enterprise are accounted on account 26, investment projects costs are reflected on account 08. The authors also developed forms primary documentation and final registers, taking into account the specifics process-oriented productions. The method has been tested in the practice*

of beer and alcohol production enterprises and has shown the effectiveness and necessary flexibility the proposed tools, which expands the possibilities its application in specific conditions financial and economic activity enterprises in various fields economic activity.

Keywords: *plan; control; analysis; management; accounting; controlling, process-oriented production.*

An effective controlling system includes the following components: 1. information technologies that ensure the efficiency collecting and providing information; 2. accounting component that ensures the sufficiency and usefulness information; 3. primary documents and registers that are the material carrier information, responsible for its analytics, targeting and flexibility [1]. The management system should be based on the most important principles rationality and efficiency. They provide that the costs of organizing and operating the system should not exceed the benefits derived from its use.

The proposed methodological approach is aimed at improving the control process-oriented industries and involves:

- development of a management accounting system for simultaneous reflection of actual and planned data, in order to detect deviations in horizontal and vertical directions in a timely manner. The vertical direction allows you to record deviations at the level of actions and operations, business processes and the enterprise as a whole. The horizontal direction will allow you to determine deviations in the company's activities - economic, environmental and social [4,6].

- development of primary documents, accumulative and final registers accounting for income and expenses [10].

- development of reporting forms that reflect the results of interim control and final analysis the company's plan execution.

As practice shows, the most difficult aspect of controlling is to create a rational and economical accounting actual data and deviations from the plan, which allows to minimize the amount of unaccounted deviations [7]. The economic literature on controlling describes various approaches to solving the problem of fixing planned and actual indicators and their deviations in the accounting system [2,3,4].

Considering the historical perspective, we note the work of A. P. Rudanovsky, who developed the ideas of Guigli. He strictly delimited the administrative, executive and accounting functions of accounting, singled out synthetic accounting, the purpose of which is audit-analytical (control) accounting, based on the plan and aimed at constant comparison of planned and reporting data. P. Rudanovsky calls the plan as the law. He argues that any turnover between accounts outside the budget is unacceptable, since it violates the principle of budget balance. N. A. Blatov identified two areas of accounting. This is accounting with monetary values and obligations (or patrimonial accounting) and accounting for operations to perform estimates (or financial accounting). The scientist also identified four types of differences that occur during the execution of the plan. These are shortfalls in planned income, overruns in planned income, overruns in planned expenses, and savings in planned expenses. N. A. Blatov paid much attention to the practice of accounting and noted that «in the budget form of accounting, the adopted plan is not reflected in the accounts of the general ledger. Data is recorded only in analytical auxiliary books, where the budget is compared with the estimate. At the same time, the income account credit reflects the amount received and the income account debit reflects the amount reimbursed». Similarly, transactions are recorded in the expense account [8,9].

Foreign authors O. Jang, K. Drury and J. Richard emphasizes the use of planning as a means of measuring the performance business units by accounting for and assessing variances. A

significant drawback of the proposed approaches is that the automatic transfer these developments to Russian practice is impossible without serious analysis and adaptation. The few works of Russian scientists V. B. Ivashkevich, V. F. Paliy, Ya.V. Sokolov, V. I. Tkach, A. D. Sheremet, and L. I. Khoruzhiy are devoted to improving the efficiency of companies' activities based on controlling information. The study of a sufficient amount of literature on the topic showed that deviations of actual and planned indicators are fixed in two ways depending on the tools used [13]. The first option is based on a detailed reflection of income and expenses, identifying deviations in the accounting accounts, analyzing them and then writing them off to the resulting accounts. At the same time, detailed reflection involves creating analytics by cost and result categories, resources used, responsibility centers and business segments.

The second option involves documenting deviations without using special accounts and sub-accounts. This is a standard method of cost accounting [11,12]. The use of the second option is limited. There is no doubt that the application of norms and standards helps to increase the degree of control over costs by identifying deviations of actual costs from their planned values. In addition, the actual cost in this case is calculated by adding the normative planned costs and deviations. The probability of transit deviations is high since the correct determination of the norms cannot be verified [20].

Since the deviations are calculated by calculation for individual cost items, the cost overrun for one product may overlap with savings in others. In turn, inflated standards allow the management to hide their mistakes. In addition to the above, the problem is the mentality of management that does not want to change the traditional accounting in the context of structural divisions, which repeatedly complicates information exchange, leads to unnecessary duplication of data and reduces the efficiency of business decision-making [15].

In a process-oriented industries, which include the production of beer and soft drinks, it is advisable to use the ABC method developed by American scientists R. Cooper and R. Kaplan (operation-oriented method for calculating the cost of production) to achieve the stated goal [2,21]. Note that the presented development has become more likely an author's generalization of the practice of a number of foreign companies. Back in 1937, Nobel Laureate in Economics R. Coase proposed such a concept as business operation as a unit of economic activity [19].

The authors recommend starting work on creating a plan control system with the development of a directory of areas and activities, business-processes, operations and actions and a directory of expenses and revenues of business-processes. A fragment of this guide developed for the beer and non-alcoholic production company is presented in table 1.

Table 1

Directory of spheres and types of activities, business processes, operations and actions of the pre-production stage

Kind of activity	Business-process	Operation	Act
Food production	1. Beer production	Creating a portfolio of orders	- Resource planning - Search for suppliers, contractual work with suppliers
	2. Mineral water Production	Water preparation	- Procurement of materials - Material unloading
	3. Production of soft drinks	Supply	- Quality control - Documentation of receipt and movement of materials
		Laboratory	
		Transportation	
		Pre-production	

		Preparation and development of new industries Operations management and maintenance	- Internal material handling - Storage - Search for buyers, contractual work with customers - Water extraction - Water purification - UV-Water Treatment
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Source: compiled by the authors

Next, a directory of the types and causes of deviations and their culprits is developed. A fragment of this guide developed for beer and alcohol production enterprises is presented in table 2.

Table 2
Classifier of causes and sources of deviations

№	Type of deviation	The reason for the deviation	Deviation source	Deviation code
1.	Sales deviation	Planning errors (in the presence of systematic deviations) The postponement of the delivery Untimely signing of contracts Deliberate overstatement by contractors of contract volumes, refusal of part of a batch Change in consumer preferences Competitors Long procurement procedures (through the bidding system) Complaints, negative attitude towards the brand Change in economic situation	Planning department Sales department Sales department External factors External factors External factors Sales department Marketing External factors	P-1 S-1 S-2 Ex-1 Ex-2 Ex-3 S-3 M-1 Ex-4

Source: compiled by the authors

The starting point that sets the pace and provides the material component of production is the pre-production stage. The operations of this stage are heterogeneous, therefore, accounting for these operations requires a differentiated approach. Since the controlling system is based on the principles of rationality and profitability, it is proposed to keep records of logistics costs on the account 10 «Materials». The debit of account 10.1 reflects the actual costs associated with the acquisition of inventories; the debit and credit of account 10.2 reflects business transactions at planned cost; deviations the actual costs for the acquisition of reserves from their planned value are debited to account 10.3. The analytics for accounts 10.1, 10.2 and 10.3 is opened according to the account mask shown in the diagram below.

In general, the account mask of the “Supply” operation has the form:

The reflection of operations on these accounts is presented in table 3.

Table 3
Accounting for the costs of the operation «Supply»

№	The content of the business transaction	Debit	Credit
1.	Reflected the planned costs of the operation «supply»	10.2	10.1
2.	Reflected the actual costs of the acquisition resources and the implementation of the operation «Supply»	10.1	60, 70, 69, 02, 05
3.	The deviations of actual expenses from their planned value are calculated and taken into account	10.3	10.1

Source: compiled by the authors

Transportation, procurement and functional expenses of the supply division are distributed between the cost of resources spent during the period and the remaining inventory in the warehouse. Deviation for the reporting period is also distributed between the cost of stocks consumed and remaining in stock. In this case, the favorable deviation is written off by the usual accounting entries. If the deviation is unfavorable, it is written off using the red storno method. The planned value of inventories used for various purposes is deducted from the credit of account 10.2 in the debit of consumer accounts a resources.

The costs of other operations the pre-production stage are proposed to be accounted for on account 30 «Pre-production stage»: on account 30.1 the actual expenses of operations the pre-production stage are reflected; on account 30.2 reflects planned expenses; on account 30.3 takes into account deviations of actual and planned costs.

In general, the mask for this account has the following form

Accounting for operations on these accounts is presented in table 4.

Table 4
Pre-production stage cost accounting

The content of the business transaction	Debit	Credit	Note
Reflected the planned costs of operations pre-production stage	30.2	30.1 10.2	The planned costs of the pre-production stage are reflected in the accounting and primary documents
The actual costs of the pre-production stage are reflected	30.1	60	The cost of third-party services was taken into account
	30.1	70,69	Staff expenses are taken into account
	30.1	02, 05	Accrued depreciation of fixed assets used for operations of the pre-production stage
Calculated and recorded deviations of actual and planned costs	30.3	30.1	Deviations of actual and budget expenditures by reasons and deviation perpetrators are taken into account

Source: compiled by the authors.

It is proposed to account for the costs of the production stage on account 31 «Production stage»: on account 31.1 the actual expenses of operations of the pre-production stage are reflected; on account 31.2 planned expenses are recorded; account 31.3 takes into account deviations of actual and planned costs.:

Accounting for operations on these accounts is presented in table 5.

Table 5
Accounting for production stage expenses

№	The content of the business transaction	Debit	Credit	Note
1.	The budgetary expenses of the production stage are reflected	31.2	31.1 10.2	The planned costs of the production stage are reflected in the accounting and primary documents

2.	The actual costs of the post production stage are taken into account	31.1	60	The cost of third-party services was taken into account
		31.1	70,69	Staff expenses are taken into account
		31.1	02, 05	Monthly depreciation of fixed capital
3.	The deviations of actual expenses from their planned value are calculated and taken into account	31.3	31.1	Deviations of actual and planned costs by reasons and deviations are taken into account

Source: compiled by the authors.

The costs of the post-production stage are proposed to be accounted for on account 32 «Post-production stage»: on account 32.1 reflects the actual costs of the pre-production stage; on account 32.2 budget expenses are subject to accounting; account 32.3 takes into account deviations of actual and planned costs. In general, the mask for this account has the following form:

The accounting procedure for these accounts is presented in table 6.

Table 6
Post-production cost accounting

№	The content of the business transaction	Debit	Credit	Note
1.	The planned costs of the post-production stage are reflected	32.2	32.1 10.2	The planned costs of the post-production stage are reflected in the accounting and primary documents
2.	The actual costs of the post production stage are taken into account	32.1	60	The cost of third-party services was taken into account
		32.1	70,69	Staff expenses are taken into account
		32.1	02, 05	Accrued depreciation of fixed assets used in the post-production stage
3.	Defined and reflected deviations of actual costs of the post-production stage from their planned	32.3	32.1	Deviations of actual and planned costs by reasons and deviations are taken into account

Source: compiled by the authors.

The costs of accounts 30.2, 31.2 and 32.2 form the planned cost of output, which is written off by the accounting record: debit of account 20 and credit of 30.2, 31.2 and 32.2. The analytics on the account is organized by product type, cost element and unit. Mask account 20 will take the form:

Accounting for operations on these accounts is presented in table 7.

Table 7
Organization of accounting on the account 20

№	The content of the business transaction	Debit	Credit
1.	The planned costs of the pre-production stage are written off sequentially upon completion its individual stages.	20.11.05... 20.11.07.1... 20.11.07.2...	30.2
2.	The planned costs of the production stage upon completion of its individual stages are sequentially written off	20.11.05... 20.11.07.1... 20.11.07.2...	31.2
3.	The planned costs of the post-production stage upon completion of its individual stages are sequentially written off	20.11.05... 20.11.07.1... 20.11.07.2...	32.2

Source: compiled by the authors.

Further, the planned cost of finished goods is debited to account 43 «Finished goods», the cost of goods sold is debited to account 90.2 «Cost of sales». Deviations from accounts 30.3, 31.3 and 32.3 are credited to the same account by ordinary entries or by the «red storno» method. The costs of the operation «Management and Maintenance» are reflected in account 26 during the reporting period. This amount is recognized as a period expense and is debited to account 90.8. According to the proposed approach to account 26, sub-accounts are opened: 26.1 «Actual expenses», 26.2 «Planned expenses», 26.3 «Deviation of actual and planned expenses». Mask account 26 has the form:

Accounting for operations on these accounts is presented in table 8.

Table 8
Accounting for operations on account 26

№	The content of the business transaction	Debit	Credit	Note
1.	Reflected planned management and maintenance costs	26.2	26.1 10.2	Planned expenses for management and maintenance are taken into account in accounting and primary documents
2.	Actual management and maintenance costs included	26.1	60	The cost of third-party services was taken into account
		26.1	70,69	Staff expenses are taken into account
		26.1	02, 05	Accrued depreciation of fixed assets used for operations management and maintenance
3.	The deviations of actual expenses from their planned value are calculated and taken into account	26.3	26.1	Deviations of actual and planned costs by reasons and deviations are taken into account

Source: compiled by the authors.

It is proposed to account for project costs on active account 08 «Investments in non-current assets». Sub-accounts for types of investments are opened for this account, analytics is deployed for ongoing operations, actions and expense items. In general, the mask of account 08 has the form:

Accounting of income for the main activity is carried out on account 90.1 «Revenue». After the transfer of ownership from the seller to the buyer, an accounting record is created for debit 62 and credit 90.1 for the amount of revenue, including taxes and excise taxes. The costs of environmental activities (mineral extraction tax, payments for environmental pollution, maintenance of treatment facilities) are recorded over the period in account 26. The costs of environmental projects (modernization of wastewater treatment plants) are reflected in account 08 «Investments in non-current assets».

Retained earnings calculated during the reformation are spent on financing social projects. Therefore, to identify these expenses, it is necessary to open analytical accounts to account 84 in the areas of expenses, including social ones. The schematic diagram of the accounting income and expenses of process-oriented industries is presented in Figure 1. The model developed by the authors demonstrates a methodological approach to the organization of controlling plans for process-oriented production, which makes it possible to practically evaluate operations and their executors in line with the achievement of goals. Consistent feedback is built in this model to streamline the process of making business decisions, conduct a comprehensive analysis of the causes deviations and form decisions to address them.

Fig. 1 - Schematic diagram of the accounting income and expenses in process-oriented industries.

The plan controlling system includes an album of primary documentation that is designed to take into account the specifics of process-oriented productions and the controlling goals. The list of primary documents for cost accounting is presented in table 7.

Table 7

Primary documents for cost accounting in the controlling system of process-oriented production

Application area	Title of the document	Note
Start of production	Warehouse invoice	It is a cumulative register. It is developed independently.
Material costs: - receipt of materials	Material Acceptance Act	It is proposed to use a single document to account for the receipt of resources in order to optimize document flow. It is compiled by employees of the supply department and the laboratory.

- accounting for incoming water - expenditure of materials - inventory results	Water consumption accounting log Requirement-invoice An inventory of the stocks	The standard form No. M-7 is used. Filled by the operator of the well. The document records the amount of water withdrawn according to the plan and in fact. It is compiled by warehouse workers during the release of materials for various purposes. It is developed independently. The standard form №. INV-3 is used.
Labor costs	Report card for working time Statement of payroll	Reflects data on the calendar, time table, maximum and effective Fund of working time, unproductive loss of time. The form is specific and individually designed.
Social insurance contributions	Calculation of social insurance contributions for employees	Non-standard form, developed individually for the enterprise.
Depreciation deductions	Calculation of depreciation	Non-standard form, developed individually for the enterprise.
Third-party company services	Contracts and invoices	The standard form is used.

Source: compiled by the authors.

Thus, the developed approach to controlling includes an accounting component, a set of primary documents and final registers that allow timely detection of deviations actual indicators from their planned value, as well as developing management decisions to adjust the trajectory of the enterprise's development relative to current and strategic objectives.

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