

CONCEPTUAL FRAMEWORK OF FORMATION OF THE ACCOUNTING POLICY OF MANAGERIAL ACCOUNTING

© 2015 SADOVSKA I. B., BLYAKHARCHUK M. O.

UDC 657.221

Sadovska I. B., Blyakharchuk M. O. Conceptual Framework of Formation of the Accounting Policy of Managerial Accounting

The article is aimed at both definition and substantiation of conceptual framework of formation of the accounting policy of managerial accounting at enterprise. Essence of the notion of «conceptual framework of formation of the accounting policy of managerial accounting» has been allocated as an exposition of individual conceptions (views), on which the methodology of formation of the accounting policy together with practice of its application is based. A hierarchical model of the conception of formation of the accounting policies of managerial accounting at enterprise has been built, which contains objectives, directions, factors, principles, elements, implementation and assessment of effectiveness. Constituents of the conceptual framework of formation of the accounting policy of managerial accounting at enterprise have been disclosed. When forming the accounting policy of managerial accounting of enterprises, has been suggested to use both traditional scientific principles and specific principles of managerial accounting, as well as those that have not yet been applied in the accounting policy: principles of constructiveness, promptitude, employee-centredness, morality and ethics. It has been proposed to evaluate the efficiency of applying the accounting policies of managerial accounting at enterprise by objectives, factors, elements and practical implementation.

Key words: conception, conceptual framework, accounting policy of management accounting, hierarchical model, efficiency of applying the accounting policies.

Рис.: 5. **Табл.:** 1. **Бібл.:** 26.

Sadovska Iryna B. – Candidate of Sciences (Economics), Professor, Head of the Department of Accounting and Auditing, Lutsk National Technical University (vul. Lvivska, 75, Lutsk, Volynska obl., 43018, Ukraine)

E-mail: irina_sadovska@ukr.net

Blyakharchuk Maria O. – Applicant, Department of Accounting and Auditing, Lutsk National Technical University (vul. Lvivska, 75, Lutsk, Volynska obl., 43018, Ukraine)

E-mail: mariya_shkabura@mail.ru

УДК 657.221

Садовська І. Б., Бляхарчук М. О. Концептуальна основа формування облікової політики управлінського обліку

Метою статті є визначення і обґрунтування концептуальної основи формування облікової політики управлінського обліку підприємства. Виділено суть поняття «концептуальна основа формування облікової політики управлінського обліку» як викладення окремих концепцій (поглядів), на яких ґрунтується методологія формування облікової політики та практика її впровадження. Побудовано ієрархічну модель концепції формування облікової політики управлінського обліку підприємства, яка включає цілі, напрями, фактори, принципи, елементи, практичну реалізацію та оцінку ефективності. Розкрито складові концептуальної основи формування облікової політики управлінського обліку підприємства. При формуванні облікової політики управлінського обліку підприємств запропоновано використовувати як традиційні загальнонаукові принципи, так і принципи, специфічні для управлінського обліку, а також ті, які до сьогодні не застосовувалися в обліковій політиці: принципи конструктивності, оперативності, людиноцентричності, моральності та етичності. Запропоновано ефективність застосування облікової політики управлінського обліку підприємства оцінювати за цілями, факторами, елементами та практичною реалізацією.

Ключові слова: концепція, концептуальна основа, облікова політика управлінського обліку, ієрархічна модель, ефективність застосування облікової політики.

Рис.: 5. **Табл.:** 1. **Бібл.:** 26.

Садовська Ірина Борисівна – кандидат економічних наук, професор, завідувачка кафедри обліку і аудиту, Луцький національний технічний університет (вул. Львівська, 75, Луцьк, Волинська обл., 43018, Україна)

E-mail: irina_sadovska@ukr.net

Бляхарчук Марія Олександрівна – здобувач, кафедра обліку і аудиту, Луцький національний технічний університет (вул. Львівська, 75, Луцьк, Волинська обл., 43018, Україна)

E-mail: mariya_shkabura@mail.ru

УДК 657.221

Садовская И. Б., Бляхарчук М. А. Концептуальная основа формирования учетной политики управленческого учета

Целью статьи является определение и обоснование концептуальной основы формирования учетной политики управленческого учета предприятия. Выделена суть понятия «концептуальная основа формирования учетной политики управленческого учета» как изложение отдельных концепций (взглядов), на которых основывается методология формирования учетной политики и практика ее применения. Построена иерархическая модель концепции формирования учетной политики управленческого учета предприятия, которая содержит цели, направления, факторы, принципы, элементы, практическую реализацию и оценку эффективности. Раскрыты составляющие концептуальной основы формирования учетной политики управленческого учета предприятия. При формировании учетной политики управленческого учета предприятий предложено использовать как традиционные общенаучные принципы, так и принципы, специфические для управленческого учета, а также те, которые до сих пор не применялись в учетной политике: принципы конструктивности, оперативности, человекоцентричности, нравственности и этичности. Предложено эффективность применения учетной политики управленческого учета предприятия оценивать по целям, факторам, элементам и практической реализации.

Ключевые слова: концепция, концептуальная основа, учетная политика управленческого учета, иерархическая модель, эффективность применения учетной политики.

Рис.: 5. **Табл.:** 1. **Библ.:** 26.

Садовская Ирина Борисовна – кандидат экономических наук, профессор, заведующая кафедрой учета и аудита, Луцкий национальный технический университет (ул. Львовская, 75, Луцк, Волынская обл., 43018, Украина)

E-mail: irina_sadovska@ukr.net

Бляхарчук Мария Александровна – соискатель, кафедра учета и аудита, Луцкий национальный технический университет (ул. Львовская, 75, Луцк, Волынская обл., 43018, Украина)

E-mail: mariya_shkabura@mail.ru

Company management is based on information provided to the managers and formed by means of management accounting. As management accounting is not regulated by law, there are alternatives for its realization that should be described in Order on the company's accounting policies. The direction of improving management accounting is to establish a consistent theory and methodology of forming the accounting policies of management accounting by developing its conceptual framework.

Analysis of recent publications on the problem. The question of necessity of accounting policies of management accounting was investigated by P. Atamas [1], M. Vahrushyna [2], S. Holov [3], V. Dobrovskiy [4], P. Zhytnyi [5], M. Kaveryn [6], N. Kondrakov [7], V. Klevets [8], M. Pushkar [9], M. Shchyrba [10] and others. Concepts of management accounting were studied by V. Grybanovskiy [11], M. Luchko [12], D. Maksymenko [13], R. Shurpenkova [14], M. Shchyrba [15] and others. The scientists have made a great contribution to the development of management accounting theory and methodology. But the question of conceptual framework of forming the accounting policies of management accounting remains insufficiently researched.

The *purpose* of the publication is to determine and validate the conceptual framework of forming the accounting policies of management accounting in the company.

In order to determine the conceptual framework of forming the accounting policies of management accounting it is advisable to learn the term «conceptual framework».

In Great Dictionary of the modern Ukrainian language the following definition is given: conceptual – relating to or consisting of concepts [16, p. 571], and the basis – something on which something else is established or based [16, p. 861]. Dictionary of foreign words explains the term «conceptual» in two ways: 1) based on or relating to ideas; 2) relating to, or consisting of concepts [17, p. 516]. So, the conceptual framework is a base for the concept.

The term «concept» in the scientific community has a very broad interpretation. The conception: 1) system of beliefs; a particular understanding of phenomena and processes; 2) a single, decisive intention; 3) priority point of view on the subject, phenomena, process [18; 19, p. 95; 20, p. 320]. Concept is a proof system of specific state; system of views on the phenomenon; way of understanding, interpreting of some phenomena [16, p. 571]. Under the concept N. Malyuha understands the system of views on a certain phenomenon, a way of understanding, interpreting of some phenomena, the basic idea of any theory [21].

Belarussian social philosopher V. Abushenko defines the concept as a system of beliefs that expresses a certain way of vision («point of view»), understanding and interpretation of objects, phenomena, processes and presents a central idea or (and) the constructive principle implemented in a particular theoretical knowledge practice. First of all concepts introduce into theoretical discourses of the disciplines the basic principles and conditions that define basic ideas and consideration schemes and form «fundamental questions» («ideas») in relation to which special statements that are built within these discourses receive their meaning and validation. In addition, within the initial (basic) theoretical structure the concept «makes ontologization» and

«disguises» those components of personal knowledge that are not rationalized but are necessary; it «links» the components that are different in their linguistic design and origin introducing for this purpose a number of disciplinary metaphors [22, p.505].

Under the conceptual framework of accounting policies P. Zhytnyi (2009) understands determining the ways of accounting in the company taking into consideration its business conditions, including:

- ✦ choosing one of the accounting alternatives regulated by law and accounting standards, national or IFRS, that provides the users with necessary information for taking economic decisions;
- ✦ independent decision of the company itself as to the way of doing particular accounting operations in case if there is no regulatory guidance document that defines the methods and procedures of accounting on these issues. At the same time it is necessary to follow conceptual approaches defined by national standards and IFRS for these particular accounting operations;
- ✦ disclosure of information about basic assumptions that concern future and other key sources of estimating the uncertainty at the reporting date, taking into account general provisions of regulatory guidance documents applicable in accounting and financial reporting [5, p.11-12]. But P. Zhytnyi doesn't separately distinguish the conceptual framework of forming the accounting policies of management accounting.

Until now the scientists haven't defined the conceptual framework of forming the accounting policies of management accounting. That's why we represent it by means of stating some concepts (beliefs), on which the methodology of forming and implementing the accounting policies are based.

For the development and evaluation of management accounting at a certain company S. Golov suggests applying the following concepts of organizing the management accounting:

- 1) conception associated with the control function that describes the function of management accounting in terms of its focus on: resources productivity; value creation; business processes; team actions.
- 2) conception associated with the control over the use of the results of management accounting functions in terms of its focus on: accountability; effectiveness; consistency with the standards.
- 3) concept associated with the process and technology of: linking the management accounting with other management processes; balancing between used resources and created value; developing and evaluating the technology in management accounting that is based on the ratio between used resources and received benefits.
- 4) conception associated with the potential necessary for the effective fulfillment of management accounting functions in terms of its focus on: competence; continuous improvement; creative opportunities; critical consciousness [3, p. 17–18].

We suggest considering the evolution of key strategic regulations of management accounting as the prerequisites for changing the concept of accounting policies development that occurred in such sequence (Fig. 1): cost management – business operations management – efficiency management.

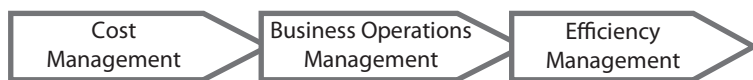


Fig. 1. Evolution of key strategic regulations of management accounting as the prerequisites for changing the concept of accounting policies development

Source: author's development.

P. Atamas [1], M. Vakhrushyna [2], S. Golov [3], V. Dobrovolskyi [4], P. Zhytnyi [5], M. Kaveryn [6], N. Kondrakov [7], V. Klevets [8], M. Pushkar [9], M. Shchyrba [10] and others have researched the purpose, goal, factors, principles, elements of accounting policies of management accounting. But for the first time we suggest treating the conceptual framework of forming the accounting policies of management accounting like a hierarchical model. We represent the hierarchical model of conceptual framework of forming the accounting policies of management accounting in the company by three basic units:

- 1) unit determining the mission of concept development;
- 2) unit of the total successive elements that form the conceptual framework;
- 3) unit of tools for assessing the efficiency of developed concept (Fig. 2).

It should be noticed that the hierarchical model of conceptual framework of forming the accounting policies of management accounting differs from the similarly constructed model of financial accounting in such a way that there is no such component here as regulatory compliance because management accounting is not regulated by law and is carried out in accordance with the needs of management in management information.

In forming the accounting policies of management accounting the basic concept is the goal, because the scientific concept is the system of beliefs, theoretical propositions, main statements about the object of study that are combined by a certain idea [23, p. 17].

According to our own definition the accounting policies of management accounting are a set of principles, methods and procedures of management accounting that

contribute to the realization of its objectives. Accounting policies help to organize the process of recording, receiving, ordering and analyzing of the accounting data. The accounting policies are the means of building effective system of management information on the basis of which it becomes possible to take considered and economically reasonable tactical and strategic decisions.

The purpose of accounting policies of management accounting is to provide the interested users with the necessary information. It should be emphasized that the result of any scientific research is to form certain conceptual purposes that are aligned with set scientific goal. In practice the accounting

policies of management accounting are the internal tool that combines company's management with accounting, satisfies the information needs of managers and owners of the company, helps them to take effective management decisions and thus makes the company competitive.

The objectives of forming the accounting policies of management accounting are: strategy definition and planning the long term activities; control over the current activity; optimization of resources use; evaluation of the effectiveness of individual units and their managers' activity; reduction of subjectivity and increase of economic reasoning of management decisions [1].

The accounting policies of management accounting help to organize the recording, receiving, ordering and analyzing of accounting data. Management accounting in every company is unique because methodology of management accounting is not limited by law and is a product of intellectual work of management personnel.

Formation of accounting policies for management accounting purposes is a complex and multifaceted process. During this process we suggest considering the factors affecting it:

- ✦ organizational structure and accounting information support;
- ✦ scale of the company's activities and type of production;
- ✦ strategy of the company's financial development;
- ✦ taxation, tax credits and the conditions for receiving them;
- ✦ current practice of management accounting;
- ✦ system of internal reporting and control and pricing system;

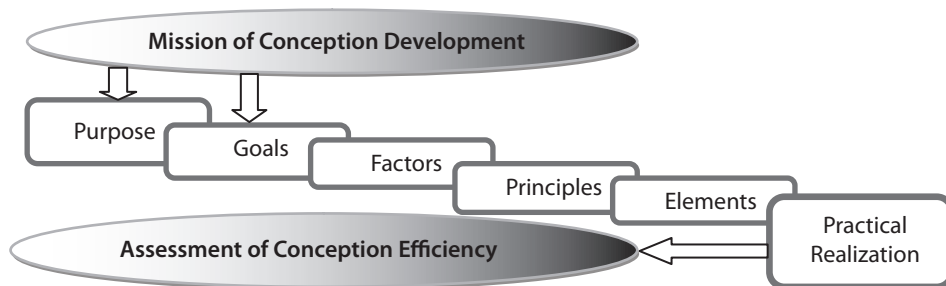


Fig. 2. The hierarchical model of building the conceptual framework of forming the accounting policies of management accounting

Source: author's development.

- ✦ level of production and management processes automation;
- ✦ development of new information technologies and others.

«The concept should be primarily based on scientific grounds and not on the practice as it does not have any positive experience of work in the market environment», – says M. Pushkar [24, p. 28].

That's why while forming the accounting policies of management accounting in the company we suggest using general scientific principles, specific for management accounting principles and the principles that haven't been applied in accounting policies until now: principles of constructivism, expeditiousness, anthropocentricity, morality and ethics (Fig. 3).

We apply the principle of constructivism to accounting policies in the following way: formation of the accounting policies of management accounting is the process of constructing the framework of management accounting. The principle of prudence presupposes formation of accounting policies of management accounting in such a way that will maximally help managerial personnel to save the time while getting necessary information. As all managerial accounting information is formed for the managers' needs, we suppose that in accounting policies it is necessary to focus on the interests of these people. Principle of anthropocentricity cannot be treated separately from the principles of morality and ethics. Accounting policies are free from any regulations, presuppose professional assumptions of the accountant and that's why faithfulness and honesty are very important in formation of accounting policies.

The accounting policy of management accounting should be based on such principles that ensure all levels of management with necessary information for decision-taking. In our opinion it is appropriate to follow such system-wide principles:

1) *methodological pluralism* that is based on the synergic combination of methodological techniques from different disciplines;

2) *focus of accounting policies of management accounting on achieving the company's strategic goals* that means constant monitoring of the strategy while elaborating main provisions of accounting policies;

3) *productivity* that is focused on continuous monitoring of costs and profits while determining the level of costs connected with the formation of accounting policies and level of costs that appear as a result of accounting policies implementation;

4) *responsibility* that presupposes a definite degree of responsibility of individuals that are involved in the formation of accounting policies provisions;

5) *target prevalence* that is based on the use of different accounting methods and rules to achieve different goals;

6) *reengineering* that presupposes constant revision and redesigning of accounting policies of management accounting depending on the impact of external institutional factors.

Items that are to be reflected in accounting policies of management accounting should not duplicate financial or tax accounting provisions and provisions that are regulatory approved. In accounting policies of management accounting it is advisable to reflect the issues to which different approaches are applied; or unique issues that require methodological explanation.

We suggest treating the items of accounting policies of management accounting in the company from perspective of its three components: organizational, methodological, and technical (Fig. 4). The most crucial organizational elements are formation of conceptual apparatus, regulation of strategic decisions taking, organizational structure of management accounting, formation of analytical units, rights and obligations of people responsible for accounting, method of management accounting organization, list of cost centers and responsibilities, organization of costs budgeting, monitoring and accounting. We consider it to be necessary to supplement the existing list with the elaboration of traffic routes and channels of information flow between business units, and clearly

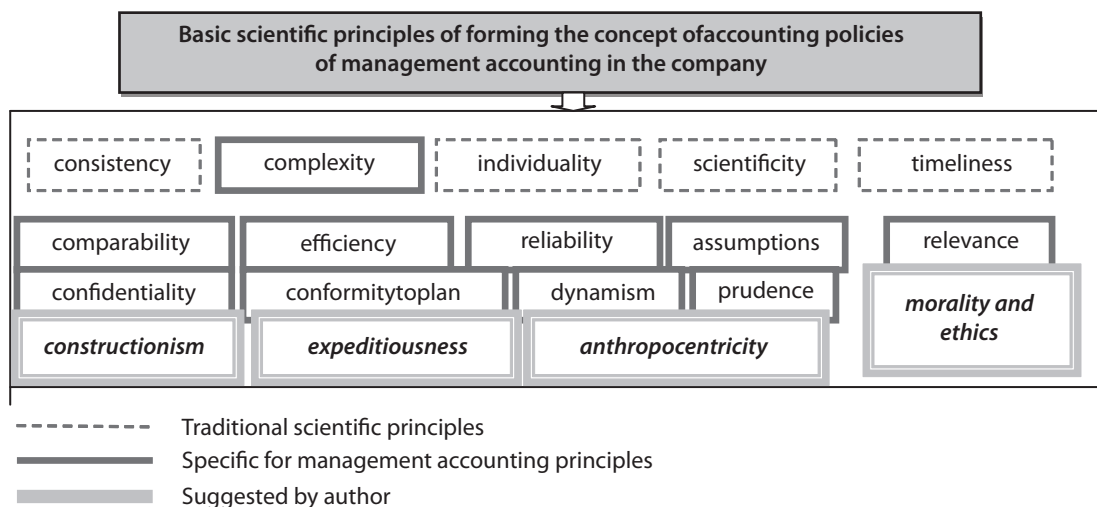


Fig. 3. Basic general scientific principles of forming the concept of accounting policies of management accounting in the company
 Source: author's development.

to distinguish and approve the monitoring indicators of assessing efficiency of management accounting system.

Among the methodological components it is worth to distinguish cost accounting for inventory valuation and financial results determination, cost accounting for executing the process of control and regulation, prime cost accounting and calculation, analysis of interrelation between costs, volume of activities and profits, budgeting and cost control. We suggest supplementing the methodological component of accounting policies with the engineering accounting structures and derivative strategic balances.

We also suggest supplementing technical component with the organizational regulations that concern economic security of information database of management accounting; and determination of parameters of cloud computing technologies. Cloud technology is a new computing resource, based on the model of enabling ubiquitous, convenient and on-demand network access to a shared pool of configurable computing resources (e.g., networks, servers, data storages, applications and services) that can be rapidly provided and released with minimal management effort and service provider interaction [25, p. 3]. One of the main trends of IT-technologies today is the creation of «cloud» services that allow transferring computing resources and data to remote Internet servers.

For management accounting in order to keep privacy it is advisable to use private «clouds» – infrastructures provisioned for exclusive use by a single organization comprising multiple consumers (e.g., business units). Private cloud may be owned, managed, and operated by the organization, a third party, or some combination of them. It may physically exist on or off premises[25, p.3]. Thanks to cloud tech-

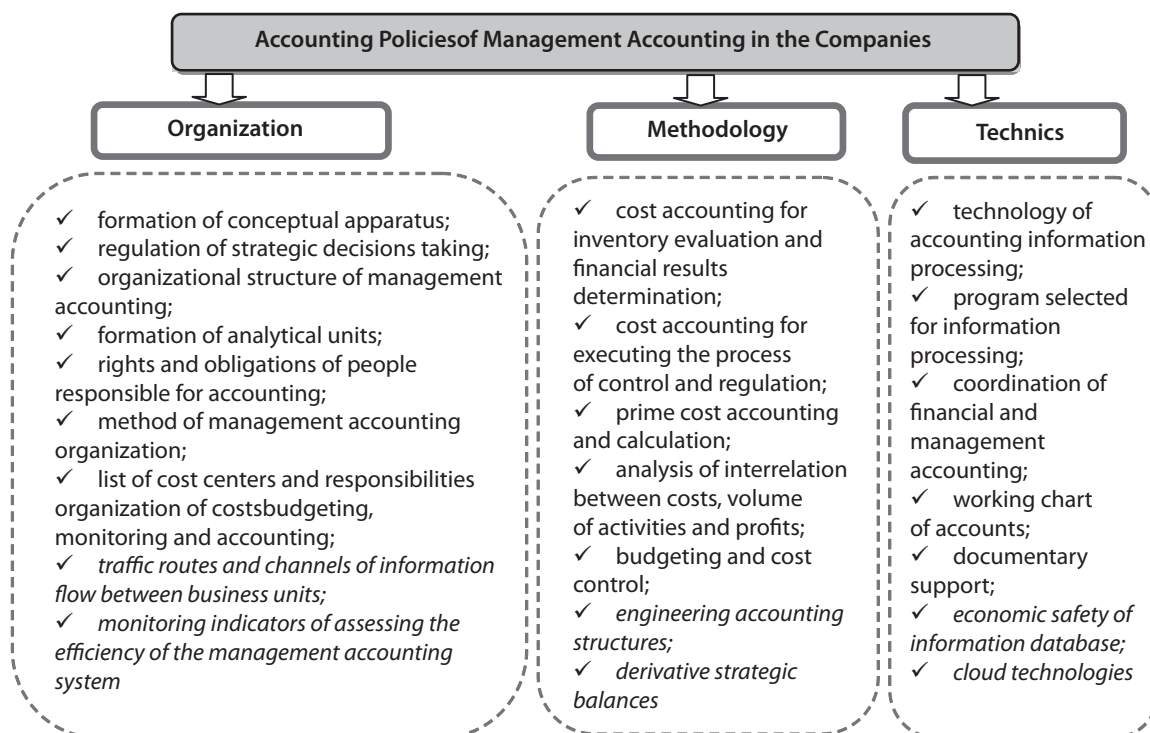
nologies the company reduces its costs for building data processing centers, procurement of appropriate equipment and programs.

The concept differs greatly from the theory not only because of its incompleteness but also due to its insufficient verification. Obviously, it can be considered a surrogate form of theory. The main purpose of the concept is to integrate certain array of knowledge, to use it for explanation and search of patterns. After being checked by certain facts the concept is refined in its content and in terms of its cognitive limits [26, p. 38].

So, the implementation of accounting policies of management accounting in the company will reveal expediency of all above outlined components of the proposed concept. The issue of the efficiency of accounting policies of management accounting in the company hasn't been studied in the academic literature. We suggest evaluating the efficiency of accounting policies of management accounting in the company according to the following parameters (Table 1).

All considered parameters should be assessed in a complex; only in such a context it is possible to take the significant decisions concerning the efficiency of accounting policies of management accounting in the company.

Thus, the innovative concept of forming the accounting policies of management accounting is presented in general in Fig. 5. Modelling of the accounting policies of management accounting improves the concept of accounting policies of management accounting, allows to distinguish the mission, purpose and goals of accounting policies, promotes taking the most optimal management decisions, and is a



* *italics* – suggested by the author.

Fig. 4. Elements of companies' accounting policy of management accounting

Source: author's development.

The parameters of effectiveness of applying the company's accounting policy of management

No.	Parameter	Comment
1	Goals	Consistency of goals of accounting policies of management accounting
2	Factors	Consistency of accounting policies of management accounting with the economic potential of the company
3	Elements	Economic efficiency of some elements of accounting policies of management accounting
4	Realization	Admissibility of some risk associated with the implementation of accounting policies of management accounting in the company

Source: author's development.

way to improve the methodology of accounting policies of management accounting. The innovativeness of this model is as follows: due to generalization of theoretical basis of the accounting policies, the conceptual framework of its formation was singled out; new principles of forming the accounting policies of management accounting and parameters of evaluating the efficiency of its implementation were added.

CONCLUSIONS

Developing a conceptual framework of forming the accounting policies of management accounting that aims to achieve the company's goals, allows to improve efficiency and analyticity of management accounting. Conceptual framework of forming the accounting policies of management accounting functions at the point of intersection of

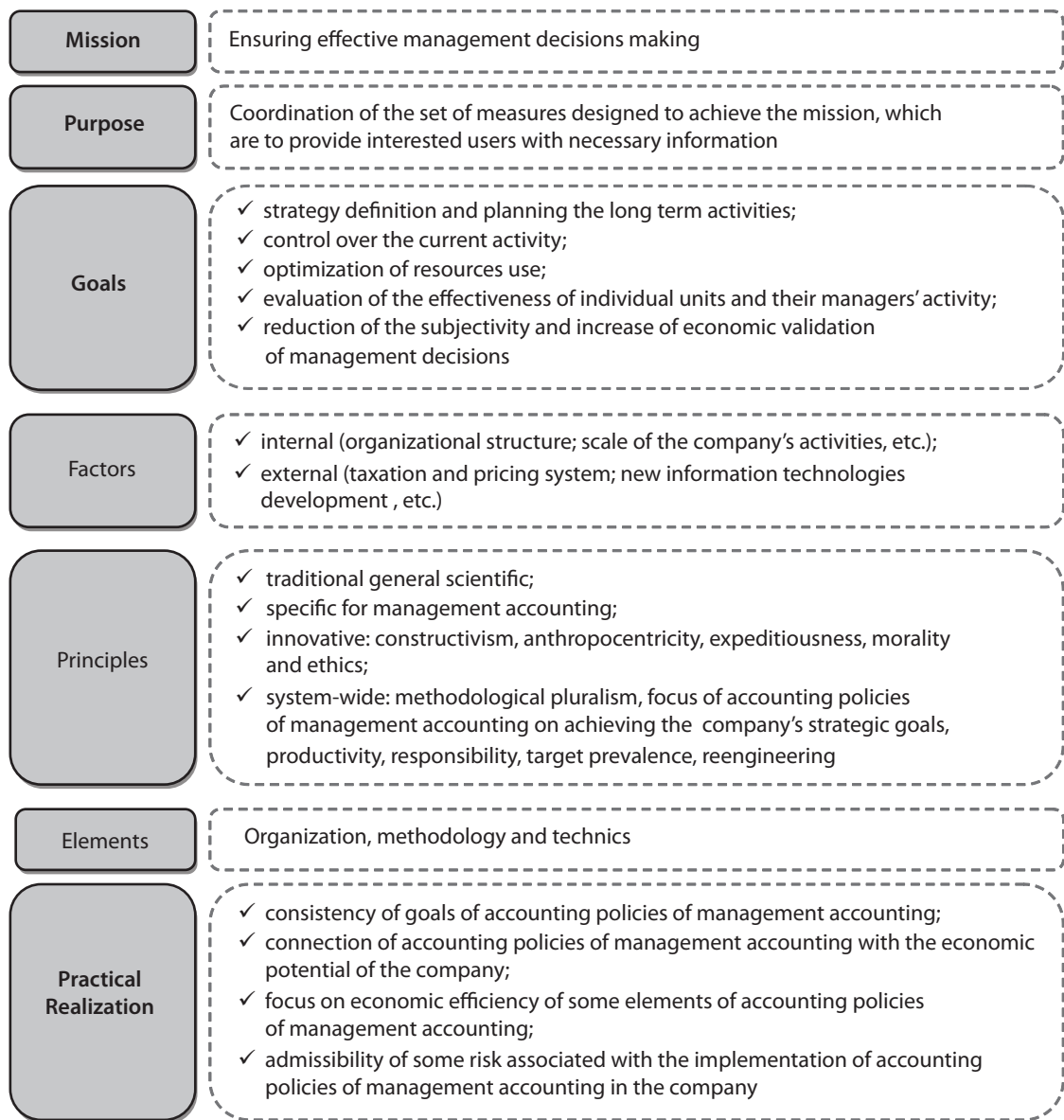


Fig. 5. Model of the concept of forming the accounting policies of management accounting (innovative)

Source: author's development.

theoretical and methodological levels of management accounting; it discloses basic approaches to the way of providing management information. According to our definition the conceptual framework of forming the accounting policies of management accounting in the company is a set of particular concepts (beliefs), on which the methodology of accounting policies formation and practical implementation are based. For the first time a hierarchical model of conceptual framework of forming the accounting policies of management accounting in the company has been proposed. It includes the following units: determining the mission of concept development, total successive elements that form the conceptual framework and tools for assessing the efficiency of developed concept. During the formation of accounting policies of management accounting in the company it has been suggested to use the general scientific principles, specific for management accounting principles and those that haven't been applied in accounting policies until now: principle of constructivism, expeditiousness, anthropocentricity, morality and ethics. The elements of accounting policies of management accounting mentioned in academic literature have been supplemented with the elaboration of traffic routes and channels of information flow between business units, the monitoring indicators of assessing the efficiency of the management accounting system, the engineering accounting structures and derivative strategic balances, the organizational regulations that concern economic security of information database of management accounting; and determination of parameters of cloud computing technologies. For the first time it has been suggested estimating the efficiency of the accounting policies of management accounting in terms of goals, factors, elements and practical implementation. ■

LITERATURE

1. **Атамас П. Й.** Управлінський облік : навчальний посібник / П. Й. Атамас. – 2-ге вид. – К. : Центр навчальної літератури, 2009. – 440 с.
2. **Вахрушина М. А.** Бухгалтерский управленческий учет : учебник для ВУЗов / М. А. Вахрушина. – 2-е изд., доп. и перераб. – М. : ОМЕГА-Л, 2003. – 528 с.
3. **Голов С. Ф.** Управлінський облік / С. Ф. Голов. – К. : Лібра, 2004. – 703 с.
4. **Добровський В. М.** Управлінський облік : навч.-метод. посіб. для самост. вивч. дисц. / В. М. Добровський, Л. В. Гнилицька, Р. С. Коршикова / За ред. В. М. Добровського. – К. : КНЕУ, 2003. – 235 с.
5. **Житний П. Є.** Організаційно-методологічні аспекти облікової політики фінансово-промислових систем : автореф. дис ... д-ра екон. наук / П. Є. Житний. – Київ : Б. в., 2009. – 33 с.
6. **Каверин М. М.** Управленческий учет: организация, методика, опытв недрения : дисс. ... канд. экон. наук / М. М. Каверин. – М., 2002. – 196 с.
7. **Кондраков Н. П.** Бухгалтерский учт : учеб. пособие для студ. высш. учеб. заведений / Н. П. Кондраков. – 4-е изд., перераб. и доп. – М. : ИНФРА-М, 2002. – 639 с.
8. **Клевец В.** Облікова політика підприємства: фінансовий, управлінський та податковий аспекти / В. Клевец // Аграрна економіка. – 2013. – Т. 6, № 3-4. – С. 38–42.
9. **Пушкар М. С.** Облікова політика і звітність / М. С. Пушкар. – Тернопіль : Карт-бланш, 2004. – 142 с.
10. **Щирба М. Т.** Облікова політика в системі управлінського обліку : монографія / М. Т. Щирба. – Тернопіль : ТНЕУ, 2011. – 340 с. – (До 50-річчя ТНЕУ).
11. **Грибановский В. М.** Концепция управленческого учёта на современном этапе развития экономики России / В. М. Грибановский // Управленческий учёт. – 2005. – № 1. – С. 7–11.
12. **Лучко М. Р.** Концепція управлінського обліку для підприємств швейної промисловості / М. Р. Лучко // Вісник Київського національного університету ім. Т. Шевченка. – Серія «Економіка», МЛЮ. – 2010. – С. 36–37.
13. **Максименко Д. В.** Еволюція управлінського обліку та його сучасні концепції / Д. В. Максименко // Науковий вісник Мукачівського державного університету. – Сер.: Економіка. – 2014. – Вип. 2. – С. 117–121.
14. **Шурпенкова Р. К.** Сучасні концепції фінансового та управлінського обліку / Р. К. Шурпенкова // Проблеми і перспективи розвитку банківської системи України : зб. наук. праць / Державний вищий навчальний заклад «Українська академія банківської справи Національного банку України». – Суми, 2007. – Т. 22. – С. 266–272.
15. **Щирба М. Т.** Концепція управлінського обліку в Україні / М. Т. Щирба // Інноваційна економіка. – 2012. – № 3. – С. 140–146.
16. **Великий тлумачний словник сучасної української мови (з дод. і допов.) / Уклад. і голов. ред. В. Т. Бусел. — К.; Ірпінь : ВТФ «Перун», 2005. – 1728 с.**
17. **Крысин Л. П.** Толковый словарь иноязычных слов / Л. П. Крысин. – 3-е изд., доп. – М. : Рус. яз., 2005. – 1210 с.
18. **Большая экономическая энциклопедия / Авт. и сост. Т. П. Варламова и др. – М. : Эксмо, 2007. – 816 с.**
19. **Бутинець Ф. Ф.** Бухгалтерський облік в Україні. Міфологія : Частина 2 / Ф. Ф. Бутинець. – Житомир : ЖДТУ, 2003. – 524 с.
20. **Новий тлумачний словник сучасної української мови / Уклад. : Радченко І. О., Орлова О. М. – К. : ПП Голяка В. М., 2010. – 768 с.**
21. **Малюга Н. М.** Наукові дослідження в бухгалтерському обліку : навч. посібник / Н. М. Малюга. – Житомир : Рута, 2003. – 476 с.
22. **Новейший философский словарь / Сост. и гл. ред. А. А. Грицанов. – 3-е изд., испр. – Мн. : Книжный Дом, 2003. – 1280 с.**
23. **Сурмін Ю. П.** Майстерня вченого : підручник для науковця / Ю. П. Сурмін. – Київ : Консорціум із удосконалення менеджмент-освіти в Україні, 2006. – 302 с.
24. **Пушкар М. С.** Фінансовий облік : підручник / М. С. Пушкар. – Тернопіль : Карт-бланш, 2002. – 628 с.
25. **Mell, P.** The NIST Definition of Cloud Computing / P. Mell, T. Grance // NIST Special Publication 800-145 [Electronic resource]. – Mode of access : <http://csrc.nist.gov/publications/nistpubs/800-145/SP800-145.pdf>
26. **Концепция исследования: признаки, принципы построения, роль в организации и методология исследования [Электронный ресурс]. – Режим доступа : http://www.kimsh.ru/uchmat/metodichki_ISU/lekcii_ISU_7/konceptiya_issledovaniya/index.html**

REFERENCES

- Atamas, P. I. *Upravlinskyi oblik* [Managerial Accounting]. Kyiv: Tsentr uchbovoi literatury, 2009.
- Butynets, F. F. *Bukhhalterskyi oblik v Ukraini. Mifolohiia* [Accounting in Ukraine. Mythology]. Zhytomyr: ZhDTU, 2003.
- Dobrovyskyi, V. M., Hnylytska, L. V., and Korshykova, R. S. *Upravlinskyi oblik* [Managerial Accounting]. Kyiv: KNEU, 2003.

- Gribanovskiy, V. M. "Kontseptsii upravlencheskogo ucheta na sovremennom etape razvitiia ekonomiki Rossii" [The concept of management accounting at the present stage of development of the Russian economy]. *Upravlencheskiy uchët*, no. 1 (2005): 7-11.
- Holov, S. F. *Upravlinskyi oblik* [Managerial Accounting]. Kyiv: Libra, 2004.
- Kaverin, M. M. "Upravlencheskiy uchët: organizatsiia, metodika, opyt vnedreniia" [Managerial Accounting: organization, methodology, experience in implementation]. *Dis. ... kand. ekon. nauk*, 2002.
- Kondrakov, N. P. *Bukhgalterskiy uchët* [Accounting]. Moscow: INFRA-M, 2002.
- Klevets, V. "Oblikova polityka pidpriemstva: finansovy, upravlinskyi ta podatkovyi aspekty" [The accounting policy of the company: financial, managerial and tax aspects]. *Ahrarna ekonomika*, vol. 6, no. 3-4 (2013).
- Krysin, L. P. *Tolkovyy slovar inoiazychnykh slov* [The explanatory dictionary of foreign words]. Moscow: Russkiy yazyk, 2005.
- "Kontseptsii issledovaniia: priznaki, printsipy postroeniia, rol v organizatsii i metodologii issledovaniia" [Concept studies: signs, principles of construction, the role in the organization and methodology of the study]. http://www.kimms.ru/uchmat/metodichki_ISU/lekcii_ISU_7/konceptiya_issledovaniya/index.html
- Luchko, M. R. "Kontseptsii upravlinskoho obliku dlia pidpriemstv shveinoi promyslovosti" [The concept of enterprise management accounting for the clothing industry]. *Visnyk KNU im. T. Shevchenka. Seriia «Ekonomika»* (2010): 36-37.
- Maksymenko, D. V. "Evoliutsiia upravlinskoho obliku ta ioho suchasni kontseptsii" [The evolution of management accounting and its modern concept]. *Naukovyi visnyk Mukachivskoho derzhavnoho universytetu. Seriia «Ekonomika»*, no. 2 (2014): 117-121.
- Maliuha, N. M. *Naukovi doslidzhennia v bukhhalterskomu obliku* [Scientific studies in accounting]. Zhytomyr: Ruta, 2003.
- Mell, P., and Grance, T. "The NIST Definition of Cloud Computing" <http://csrc.nist.gov/publications/nistpubs/800-145/SP800-145.pdf>
- Novyi tlumachnyi slovnyk suchasnoi ukrainskoi movy* [New Dictionary of modern Ukrainian language]. Kyiv: PP Holiaka V. M., 2010.
- Noveyshiy filosofskiy slovar* [Newest Philosophical Dictionary]. Minsk: Knizhnyy Dom, 2003.
- Pushkar, M. S. *Oblikova polityka i zvitnist* [The accounting policies and reporting]. Ternopil: Kart-blansh, 2004.
- Pushkar, M. S. *Finansovyi oblik* [Financial Accounting]. Ternopil: Kart-blansh, 2002.
- Shchyrba, M. T. "Kontseptsii upravlinskoho obliku v Ukraini" [The concept of management accounting in Ukraine]. *Innovatsiina ekonomika*, no. 3 (2012): 140-146.
- Surmin, Yu. P. *Maisternia vchenoho* [Workshop scientist]. Kyiv: Konsortsiium iz udoskonalennia menedzhment-osvity v Ukraini, 2006.
- Shurpenkova, R. K. "Suchasni kontseptsii finansovoho ta upravlinskoho obliku" [Modern concepts of financial and management accounting]. *Problemy i perspektyvy rozvytku bankivskoi systemy Ukrainy*, vol. 22 (2007): 266-272.
- Shchyrba, M. T. *Oblikova polityka v systemi upravlinskoho obliku* [The accounting policies in the system of management accounting]. Ternopil: TNEU, 2011.
- Vakhrushina, M. A. *Bukhgalterskiy upravlencheskiy uchët* [Management accounting.]. Moscow: OMEGA-L, 2003.
- Varlamova, T. P. et al. *Bolshaia ekonomicheskaiia entsiklopediia* [Greater economic encyclopedia]. Moscow: Eksmo, 2007.
- Velykyi tlumachnyi slovnyk suchasnoi ukrainskoi movy* [Great Dictionary of the modern Ukrainian language]. Kyiv; Irpin: Perun, 2005.
- Zhytnyi, P. Ye. "Orhanizatsiino-metodolohichni aspekty oblikovoi polityky finansovo-promyslovykh system" [Organizational and methodological aspects of the accounting policy of financial and industrial systems]. *Avto-ref. dys. ... d-ra ekon. nauk*, 2009.