

Management Accounting Peculiarities of Enterprise Expenses

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Research Methodology. By means of analysis the essence of expenses and their classification as the basis of management accounting, analysis and planning is investigated.

Results. The structure of the company expenses for the purposes of management decision-making is analyzed. The order of expenses grouping in management accounting is revealed. The role of calculation system of product prime cost for management decision-making is evaluated. The sequence of work stages in the development of the expenses function is offered.

Novelty. The basic requirements for a management accounting of expenses in an industrial plant is revealed. The systematization of approaches to the expenses classification in management accounting is made.

Practical Significance. Based on the improved expenses management accounting techniques the practical recommendations for expenses grouping of industrial enterprise, the consideration of various factors to the optimal proportional ratios of activities results volumes and timely response to expenses change and the impact of their size on the financial result of the enterprise are developed. This contributes to reduction of risks to receive losses of the work results.