

ISSN 2518-1483 (Online),
ISSN 2224-5227 (Print)

2019 • 5

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ
БАЯНДАМАЛАРЫ

ДОКЛАДЫ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН

REPORTS

OF THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

PUBLISHED SINCE 1944



ALMATY, NAS RK

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«Қазақстан Республикасы Ұлттық ғылым академиясының баяндамалары»

ISSN 2518-1483 (Online),

ISSN 2224-5227 (Print)

Меншіктенуші: «Қазақстан Республикасының Ұлттық ғылым академиясы» Республикалық қоғамдық бірлестігі (Алматы қ.)
Қазақстан республикасының Мәдениет пен ақпарат министрлігінің Ақпарат және мұрағат комитетінде 01.06.2006 ж.
берілген №5540-Ж мерзімдік басылым тіркеуіне қойылу туралы куәлік

Мерзімділігі: жылына 6 рет.

Тиражы: 500 дана.

Редакцияның мекенжайы: 050010, Алматы қ., Шевченко көш., 28, 219 бөл., 220, тел.: 272-13-19, 272-13-18,
<http://reports-science.kz/index.php/en/archive>

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Типографияның мекенжайы: «Аруна» ЖК, Алматы қ., Муратбаева көш., 75.

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Доклады Национальной академии наук Республики Казахстан»

ISSN 2518-1483 (Online),

ISSN 2224-5227 (Print)

Собственник: Республиканское общественное объединение «Национальная академия наук Республики Казахстан» (г. Алматы)

Свидетельство о постановке на учет периодического печатного издания в Комитете информации и архивов Министерства культуры и информации Республики Казахстан №5540-Ж, выданное 01.06.2006 г.

Периодичность: 6 раз в год.

Тираж: 500 экземпляров

Адрес редакции: 050010, г.Алматы, ул.Шевченко, 28, ком.218-220, тел. 272-13-19, 272-13-18

<http://reports-science.kz/index.php/en/archive>

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Owner: RPA "National Academy of Sciences of the Republic of Kazakhstan" (Almaty)

The certificate of registration of a periodic printed publication in the Committee of Information and Archives of the Ministry of Culture and Information of the Republic of Kazakhstan N 5540-Ж, issued 01.06.2006

Periodicity: 6 times a year

Circulation: 500 copies

Editorial address: 28, Shevchenko str., of 219-220, Almaty, 050010, tel. 272-13-19, 272-13-18,

<http://reports-science.kz/index.php/en/archive>

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Address of printing house: ST "Aruna", 75, Muratbayev str, Almaty

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MANAGEMENT ACCOUNTING, INNOVATIVE ECONOMY, MANAGEMENT

Abstract. In conditions of high complexity and uncertainty of the business environment, the information generated in management accounting is the basis for managers to make rational management decisions. The conditions of an innovation-oriented market economy are changing the traditional idea of management accounting and require the development of its separate areas in enterprises in order to generate information sufficient for effective innovation management, analysis of customer preferences of customers in innovative products and proper monitoring of the implementation of innovative projects. Therefore, in the course of the study it was determined that one of the important areas of development of management accounting is management accounting of innovations. Management accounting of innovations includes not only accounting as such, but also an analysis of the innovative environment and innovative potential of the enterprise, the formulation of innovative goals and objectives of the enterprise, monitoring the achievement of innovative goals, which are described in more detail in this study by the authors of the article.

Key words: management accounting of innovations; information; control; transformation.

INTRODUCTION

In the context of the study, management accounting refers to the system of the information management subsystem regulated by internal documents, the purpose of which is to provide managers with the information necessary for them to make informed strategic and tactical management decisions.

In foreign economic practice, management accounting is one of the most important components of both the decision-making process and the accounting system of the enterprise as a whole. Its role is great, including in providing an innovative type of economic development. The list of management accounting functions at the present stage has expanded significantly and is not limited to issues of managing production and distribution costs, monitoring the timeliness and quality of execution of decisions made, and rationing costs. Competition conditions impose the responsibility of innovation managers on the analysis of the micro and macroeconomic environment, the study of technical, organizational, marketing innovations that exist on the market, etc. Based on this, their information needs are formed, which determine the need for the formation and development of managerial accounting, which ensures effective management of innovative activities of the enterprise.

MAIN PART

The introduction of innovative technologies in production was one of the reasons for the emergence of a cost-management system for the target cost - the target-costing system. The cost management process using this system includes the steps of: planning and developing a new type of product; management and financial cost accounting; development of a budget for costs; management control and analysis of deviations of actual costs from target; making decisions on cost reduction issues. Management control for manufacturing enterprises is a method based on timely information provided, combining the operational management of the economic side of the activity. Given the specifics of production processes, information for management is collected on the basis of internal regulatory documents: on the planning and implementation of innovative production processes, financial and managerial accounting, control and

analysis. In the management of cost control, a study of the product is carried out, on the one hand, as a whole and as a system that includes other components that are in interaction, and on the other hand, as parts of another system (metasystem) of a higher level, in which the analyzed product interacts with the rest production subsystems. It is legitimate to say that management control for an organization is a certain stage, which provides information transparency regarding the quality of the progress of innovative production processes. Issues on the introduction of managerial control in recent years are widely discussed in the Republic of Kazakhstan in connection with increased competition among manufacturers.

The lack of a universal methodology for managerial control makes it difficult to obtain competitive advantages, which in turn requires streamlined scientific knowledge and practical experience in organizing managerial control, without which manufacturers cannot count on the effective implementation of innovations and further development. As you know, under the market management system, manufacturing enterprises operate in harsh conditions of competition between manufacturers, so the activities of production are aimed at winning sales markets. In accordance with this, management control will be focused on ensuring performance indicators of production functioning: recognition of the manufacturer of innovative products by market entities, timely adaptation of innovative production systems and organization management to the constantly changing market conditions. Innovation is becoming a strategic parameter for the development of enterprises and the economy as a whole, and the introduction of managerial control will help ensure the organization of production and activity planning, taking into account all factors of the process of setting prices for manufactured products, guaranteeing the achievement of goals in accordance with the strategy of the enterprise.

It is established that the role of management accounting in information and analytical support for management is:

a) in the formation of information about the external and internal environment of the enterprise, necessary for the preparation of plans for its financial and economic activities;

b) in terms of the prepared plans for the financial and economic activities of the enterprise in specific terms (budgeting), taking into account the possibilities of the most efficient use of resources by each structural unit;

c) in conducting timely monitoring of budget execution on the basis of information on the achieved planned values of indicators and the reasons for deviations from them;

d) informing employees about the goals of the enterprise and the amount of remuneration for achieving these goals;

d) in the formation of information on the costs of the enterprise for all necessary analytical features suitable for effective cost management.

The transformation of production factors occurs along the path of their intellectual and informational content. In this regard, new requirements arise for the organization, forms and methods of enterprise management. The specifics of innovation management is due to the complex and controversial nature of innovation. The successful existence of an enterprise in a competitive market is determined by the correct selection of innovative development tools. The key role in this process is played by the formation of the information base of innovative activity, which underlies the process of adopting strategic objectives and tactical decisions to achieve the organization's development goals. The solution to the problem of filling the information vacuum that exists in the innovative segment of the business entity can be achieved by organizing a specific module of managerial accounting and analysis, accumulating data relating to this direction of the enterprise development.

The development of entrepreneurship in the industrial sector is most promising in the creation and development of innovative enterprises. The need to transfer the economy of Kazakhstan to an innovative path of development is a recognized point of view among the intellectual and power elite. The prospect of being a raw materials appendage of the global economy is not very impressive. In the meantime, oil remains the key article of Kazakhstani exports, which provides the main influx of currency into the country and taxes to the budget.

An innovative business is the organization of the production of a fundamentally new product or the production of a well-known one using the latest technology or equipment. As a rule, such a business is based on a fruitful scientific and technical idea. Innovative activity in Kazakhstan is characterized by insufficient activity with significant scientific potential.

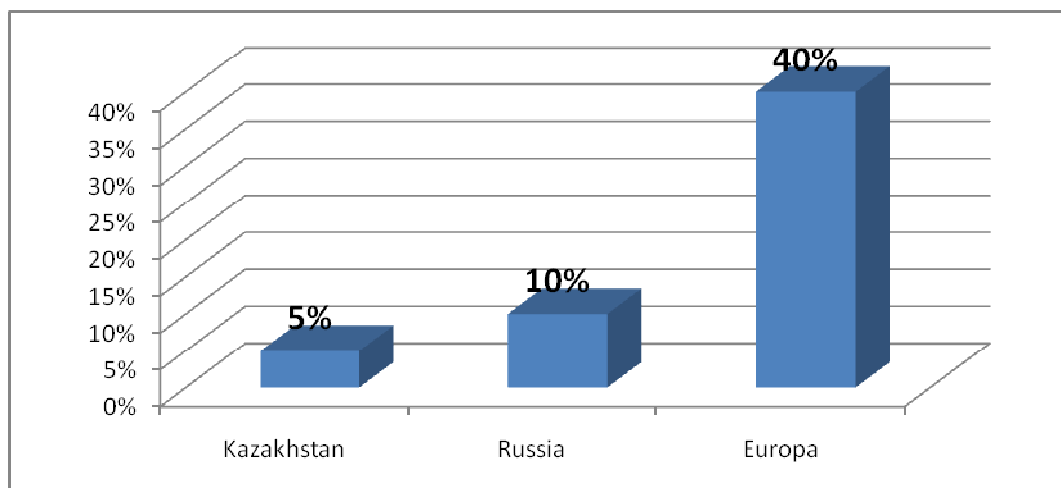


Figure 1 - The share of investments in the development of innovative enterprises

Today in the Republic of Kazakhstan about 5% of domestic enterprises develop and master innovations. In Russia, the share of innovation-active enterprises is approximately 10%, in Eastern Europe - up to 40%. [2]

The problems associated with the process of reflection in the accounting of business transactions related to innovative activities include:

- the absence in management accounting of strictly regulated standards and prevailing legislation specific to financial and tax accounting;
- inappropriateness to detailing the objects of innovation activity of accounts and accounting registers;
- poorly developed methods of calculating the objects of innovative implementation;
- significant differences that exist in assessing the cost of directly innovative technologies, innovative, organizational and marketing activities in fact, which does not allow to refer these processes to a particular account.

In order for management accounting to become one of the elements of a real mechanism ensuring the success of innovations, its development must be carried out in the following areas:

- the definition of innovation as an object of management accounting;
- ensuring the formation in the management accounting system of information on innovative costs at the places of their occurrence and responsibility centers. The solution of the first problem, undoubtedly, requires the allocation of certain components of innovative processes, for example, research, development work and the definition of methods for their accounting.

Cost accounting for innovation has its own characteristics and depends on:

- on the types of production (individual, serial, mass);
- a specific stage of innovation;
- financial capabilities of the enterprise;
- a method of developing an innovative product (the presence or absence of an enterprise's own research units). Depending on the degree of its innovative activity, an enterprise can carry out an innovative process for implementing a project on its own or use the services of third-party organizations.

One of the main differences between the management accounting of innovations and traditional management accounting is the concentration on external factors that influence the innovative activity of the enterprise.

We highlight some features of management accounting innovation:

- accounting and analysis of external factors affecting the innovative activity of the enterprise;
- accounting and analysis of non-financial factors;
- the presence of a system of indicators of the effectiveness of innovation.

The costs of implementing innovative activities should be reflected in the accounting system of costs that are associated with the creation and implementation of innovative projects, the procedure for financial support of the research activities of the enterprise.

Currently, one of the shortcomings of innovation is that there is no single system of accounts and accounting registers to reflect the costs and income and financial results of research activities at the enterprise, the existing accounting registers, accounting accounts do not provide reliable analysis of innovative products and its impact on the financial performance of the enterprise. In large innovative companies in the management accounting system, the formation of costs at their places of origin and responsibility centers is important in order to control and analyze the cost structure of innovative projects.

The presence of a large number of structural units has a decisive influence on the formation of a management accounting system. The organization of management accounting of costs for the implementation of innovative developments depends on their purpose. The structural unit can perform work for internal consumption of the company or for external contractors.

In order to get this profit, it is necessary to observe the conditions:

- legalize the existence of intellectual property, that is, properly formalize the rights to it;
- reflect the presence of intellectual property in the accounting of the enterprise. An economic entity of any form of ownership must be able to competently analyze the situation on the market for products (services), keep track of the trends in demand for its products or services (services), secure a market "niche" and be seriously prepared in the field of entrepreneurial activity, marketing, know the legal, legal basis of relations with partners.

The tactic of ignoring such actions will inevitably turn out for enterprises in the future a complete loss of the competitive ability of their products in foreign and domestic markets.

The process of commercialization of the innovation sphere can conditionally be reduced to the following:

- in the active entry of enterprises, firms, organizations into the market of scientific and technical products;
- in the ability to find a customer, master the art of an entrepreneur, i.e. search for the customer (consumer) for your idea or development;
- in the ability to advertise them;
- the ability to write in magazines, make its way to television, etc.

Intellectual property is an object of property that can not only be owned, used and disposed of, but also (if properly documented) used in the authorized capital and in the economic activity of an enterprise as intangible assets. The use of intellectual property in the authorized capital allows the enterprise and authors - creators of intellectual property to receive the following practical advantages:

- form a statutory fund of considerable size without diversion of funds and provide access to bank loans and investments (intellectual property can be used along with other property of the enterprise as an object of collateral when obtaining loans);
- depreciate intellectual property in the authorized capital and replace intellectual property with real money (capitalize intellectual property). At the same time, depreciation is legally included in the cost of production (not subject to income tax);
- authors and enterprises - owners of intellectual property to participate as founders (owners) in the organization of subsidiaries and independent companies without diverting funds. The use of intellectual property in economic activity will allow:
 - document ownership rights and put intellectual property on the balance sheet as property of the enterprise. This makes it possible to depreciate intellectual property and form the corresponding funds for depreciation at the expense of the cost of production;
 - receive additional income from the transfer of rights to use intellectual property, as well as provide reasonable regulation of prices for products of innovative activity of an enterprise depending on the volume of transferred rights to use intellectual property;
 - pay royalties to individuals (authors) bypassing the payroll fund with the inclusion of costs in the cost (without traditional deductions to insurance and other funds and without limiting the size of payments with attributing the cost of paying royalties to the cost of production - "other expenses"). Currently, at the enterprises of the Republic of Kazakhstan, the share of intangible assets in the total mass of all assets is significantly lower than at similar enterprises in countries with developed market economies. Consequently, practical experience in organizing the accounting and valuation of intangible assets in enterprises of our country is not enough. Investments in intangible assets are repaid during a certain period

due to the additional profit received by the enterprise as a result of their use, as well as due to depreciation charges. However, recently there has been growing economic interest in increasing the profitability of the enterprise through the use of the exclusive right of the enterprise to the results of intellectual activity.

CONCLUSION

Management accounting operates with a wide range of tools, which include: strategic budgeting, strategic derivative balance sheet, economic value added model, strategic analysis, cost accounting by type of activity, balanced scorecard, etc. If innovative products are intended for use in structural divisions of the company, then the costs of their implementation are transferred to the parent organization for further distribution to internal units.

In conclusion, I would like to emphasize once again that the management accounting of innovations as a modern, quite promising, actively developing area of management accounting allows you to create an accounting system that meets the conditions of an innovation-oriented market economy, making maximum use of the resources available to the organization, and is most important an information source when making the most optimal decisions in managing innovation.

ӘОЖ 336.717

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БАСҚАРУ ЕСЕБІ, ИННОВАЦИЯЛЫҚ ЭКОНОМИКА, БАСҚАРУ

Аннотация. Іскерлік ортаның күрделілігі жоғары және белгісіздігі жағдайында басқару есебінде қалыптасатын ақпарат менеджерлердің ұтымды басқару шешімдерін қабылдауы үшін негіз болып табылады. Инновациялық-бағдарланған нарықтық экономиканың шарттары Басқару есебі туралы дәстүрлі көзқарасты өзгертеді және инновацияны тиімді басқару үшін жеткілікті ақпарат қалыптастыру, инновациялық өнімдегі тапсырыс берушілердің тұтынушылық қалауына талдау жүргізу және инновациялық жобалардың іске асырылуын тиісті бақылау мақсатында оның кәсіпорындарда жекелеген бағыттарын дамытуды талап етеді. Сондықтан зерттеу барысында Басқару есебін дамытудың маңызды бағыттарының бірі инновацияларды басқару есебі болып табылатыны анықталды. Инновацияны басқару есебі тек қана есепке алуды ғана емес, сонымен қатар кәсіпорынның инновациялық ортасын және инновациялық әлеуетін талдауды, кәсіпорынның инновациялық мақсаттары мен міндеттерін тұжырымдауды, инновациялық мақсаттарға қол жеткізуді бақылауды қамтиды.

Түйін сөздер: басқару есебі инновациялар; ақпарат; басқару; трансформациясы.

УДК 336.717

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УПРАВЛЕНЧЕСКИЙ УЧЕТ, ИННОВАЦИОННАЯ ЭКОНОМИКА, УПРАВЛЕНИЕ

Аннотация. В условиях высокой сложности и неопределенности деловой среды информация, формируемая в управленческом учете, является основой для принятия менеджерами рациональных управленческих решений. Условия инновационно-ориентированной рыночной экономики изменяют традиционное представление об управленческом учете и требуют развития его отдельных направлений на предприятиях с целью формирования информации, достаточной для эффективного управления инновациями, проведения анализа потребительских предпочтений заказчиков в инновационной продукции и должного контроля за реализацией инновационных проектов. Поэтому в ходе исследования определено, что одним из важных направлений развития управленческого учета является управленческий учет инноваций. Управленческий учет инноваций включает в себя не просто учет как таковой, но также анализ

инновационного окружения и инновационного потенциала предприятия, формулировку инновационных целей и задач предприятия, контроль достижения инновационных целей, о чем более подробно в данном исследовании представлено авторами статьи.

Ключевые слова: управленческий учет инноваций; информация; управление; трансформация.

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ISSN 2518-1483 (Online), ISSN 2224-5227 (Print)

<http://reports-science.kz/index.php/en/archive>

Редакторы *М. С. Ахметова, Т.А. Апендиев, Д.С. Аленов*
Верстка на компьютере *А.М. Кульгинбаевой*

Подписано в печать 12.10.2019.
Формат 60x881/8. Бумага офсетная. Печать – ризограф.
п.л. Тираж 500. Заказ 5.