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**APPLICATION OF
MANAGEMENT ACCOUNTING IN
HOUSEHOLD ORGANIZATIONS**

**ПРИМЕНЕНИЕ
УПРАВЛЕНЧЕСКОГО УЧЕТА
УПРАВЛЯЮЩИМИ
ОРГАНИЗАЦИЯМИ ЖКХ**

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The need to provide transparency of communal resources imposes liability on the organization for the development of accurate, reliable and understandable information for both managers and external users. There are a lot of researches aimed at the improvement of accounting in economic subjects in the industry of housing and communal services. For the time being the specifics of cost management in organizations providing services for managing with apartment buildings are not fully characterized. The article dwells on the issues of creating accounting and cost management in householding organization. In the course of the research the author identified industrial and organizational characteristics that have an impact upon the organization in question. The article highlights the key issues dealing with improving accounting and analytical system in terms of costs formation in organizations providing management services to apartment buildings. Costs classification for householding organization is presented. An improved structure of accounting musters 20 «Primary productions» proposed in the article.

In the article the stages of creating a system of cost accounting in the householding organization are identified and characterized in details. The author revealed the number of organizational and methodological disadvantages, the removal of which would optimize the system of accounting and cost management in the objects of research.

Ключевые слова: *управляющая организация, жилищно-коммунальное хозяйство, управленческий учет, затраты, себестоимость*

Необходимость обеспечения большей прозрачности движения коммунальных ресурсов возлагает ответственность на организации за развитие точной, надежной и понятной информации для руководителей и внешних пользователей. Существует множество исследований, направленных на улучшение учета в экономических субъектах отрасли жилищно-коммунального хозяйства. Хотя специфика управления затратами в организациях, предоставляющих услуги по управлению жилыми домами, раскрыта не пол-

ностью. В статье рассмотрены вопросы создания системы учета управления затратами в управляющих организациях ЖКХ. В процессе исследования автором были выделены отраслевые и организационные характеристики, которые оказывают влияние на организацию такой системы. В статье освещаются основные направления совершенствования аналитической системы учета и с точки зрения формирования затрат в организациях, предоставляющих услуги по управлению многоквартирными домами. Представлена классификация затрат управляющих организаций. Предложена усовершенствованная структура счета 20 «Основное производство». В статье определены и подробно охарактеризованы этапы создания системы учета затрат в управляющих организациях ЖКХ. Автор представил организационные и методологические недостатки, устранение которых позволит оптимизировать систему управления затратами бухгалтерского учета в объектах исследования.

Reforming of housing and communal services in Russia led to the emergence of new social and economic problems in industry. Despite the implementation of the main directions of reforming housing and communal services, its state is characterized as a «communal disaster» in the opinion of several scientists.

The totality of the main tasks of the reform of housing and communal complex of Russia is:

1) improvement of the quality of housing and communal services and preservation of their availability that must be performed on the basis of institutional change and development of market relations;

2) construction of contractual relationships and development of competition, formation of

Year	Amount of organizations							
	Total		of which by ownership					
	thousand units	%	private		state and municipal		mixed Russian	
			thous and units	%	thousand units	%	thousand units.	%
2006	47,8	100	39,2	82,01	7,3	15,27	1	2,09
2007	51,3	100	42,8	83,43	7,2	14,04	1	1,95
2008	70,8	100	57,3	80,93	6,3	8,90	6,9	9,75
2009	84,4	100	68,3	80,92	5,8	6,87	9	10,66
2010	90,3	100	74,6	82,61	5,3	5,87	10	11,07
2011	91,5	100	77,3	84,48	4,8	5,25	9	9,84
2012	89,6	100	77,4	86,38	4,3	4,80	7,4	8,26
2013	87,6	100	77,3	88,36	4,0	4,68	6,0	6,96

private entrepreneurship, development of the institute of professional household organizations, elevation of apartments owners literacy in the field of housing rights;

3) insurances of financial rehabilitation industry through the development of the specific standards, perfection of system of subsidies concerned with the cost of housing and communal services, increase of an investment part in utility rates.

An important result of industry reforming has been emergence of managing organizations. Presently the active process of new household organizations emergence and privatization of existing ones has passed. The statistics confirm this factor. By the end of 2013 no increase in the number of organizations that provide services for housing maintenance was observed (table 1).

The needs to optimize financial and management accounting determine the conductivity of the reform of housing and communal services in Russia today.

To ensure a transparency of movements related to communal resources is necessary for forming accurate, reliable and understandable information for managers and external users.

The existing problems of housing and communal services provoked problems in the functioning of organizations managing apartment buildings.

In the circumstances of the current crisis in industry activity of household organizations should be focused on achieving the following goals:

- attainment of profitability of the functioning householding organizations with quality services;
- provision of control over resources in a procurement provision of communal services to consumers.

Table 1. The organization carries out household building in Russia, 2006-2013*

Year	Amount of organizations							
	Total		of which by ownership					
	thousand units	%	private		state and municipal		mixed Russian	
			thousand units	%	thousand units	%	thousand units.	%
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* the data from the Federal State Statistics Service of the Russian Federation

The importance of the issue raised due to the lack of accounting systems in the subjects of housing and communal sector is caused by outdated methods of determining and forming of cost.

Scientific debates show that at present many scientists pay great attention to improving the cost accounting system.

This is accounted for by the need to solve the problems of formation of reliable and complete information about the amount and the cost of ongoing communal services in householding organizations accounting. The objective of management accounting is informational support of management decisions concerned with control, regulation and realization of a set of strategic, tactical and operational tasks of the economic entity. The main specific aims of management accounting in the household organization should be allocated [4, p. 11]:

- financial and key non-financial indicators pointing to planning of activities for the whole organization and responsibility centers;

- cost accounting resting on responsibility centers, accounting articles, types of housing and communal services provided by economic subjects, types of costs respective of a volume of services (variable and fixed);

- account of incomes according to responsibility centers and types of housing and communal services provided by household organizations;

- calculation of total cost and financial result respective of a type of self-provided housing services;

- control of economic performance, cash flows and responsibility of the centers of household organizations;

- analysis of planned and actual data for economic substantiation of an effectiveness of management decisions;

- plan-fact analysis of financial indicators in order to assess the activities of the household organization and its responsibility centers.

The study of the activities of household organizations revealed a number of sectoral and organizational factors that influence the formation of a management accounting system:

- problems of entity management;

- mediation in providing public services;

- absence of freedom in price fixing for public services to consumers;

- due to the strict conditions of the contract between consumers and a householding organization the last one can not timely and flexibly react on changing market conjuncture;

- multifunctionality of activity accounts for difficulties in identification of direct and indirect costs.

Concerning the first point it is worth to note the following typical disadvantages of management:

- centralization of authority;

- separate structural units;

- existence of a large number of Vice-general-directors, whose powers are suppressed by one another and do not have precise limits;

- frequent conflicts of interests between owners and managers;

- insufficient information support;

- low-skilled staff in economy.

The main issues of improvement in the cost accounting system are:

- clarification of methodical positions in forming a management accounting system in accordance with modern requirements of the accounting legislation and international standards;

- improvement of the cost accounting system in order to optimize it and to achieve completeness and transparency of data dealing with management accounting and reporting;

- financial analysis of economic subject activity.

The steps of constructing a cost accounting system in the householding organizations can be described as follows. Firstly, separate housing services from communal ones. This affects on the choice of a method of accounting and calculating costs of services.

If the cost of communal services is equal to that one the of acquired communal resources such resources can be used both for individual consumption and for the needs of common areas of apartment building.

The main feature of the formation of this service type cost is that the volume cost of the obtained communal resources must be equal to that one of realized services.

The order of cost calculation of communal services is approved by law. The principal of cost management is to control an accuracy of calculation of payment for communal services in accordance with an applicable law.

Householding companies need to classify the costs of owners' services and those ones of incoming services.

The cost of services is formed of acquisition price of such services from third parties. The sum of surplus value tax will be included in the services if cost householding organization resorts to the privileges in accordance with paragraphs 30, n. 3 tbsp. 149 of the Russian Tax Code.

By calculation of the cost of housing services performed by one's own forces it is necessary to group the costs as follows:

- labor costs;
- materials;
- maintenance costs of fixed assets;
- third party services;
- other costs.

In addition, the formation of the cost of housing services involves the following types of costs [2]:

- costs of repair of structural elements of apartment buildings;
- costs for repair and maintenance of intrahouse engineering equipment of apartment buildings;
- costs for improvement and maintenance of a sanitary state of residential buildings and adjacent territories;
- cost of repair fund formation;
- general operating expenses;
- costs for provision of management services to an apartment house;
- other costs.

Based on the above mentioned account 20 «Primary production» structure has been improved for householding organizations (table 2).

We offer to open the following sub-accounts and analytical accounts for the account 20 «Primary production»: 1) subaccount - for realized housing and communal services; it is necessary for allocation of services which are released for common needs sustained by houses, and services for individual consumption; 2) analytical accounts:

2.1. the first level - allocation of costs for housing works, repair and maintenance of common property of an apartment building (the cost of repair of structural elements of apartment buildings, the cost of repair and maintenance of intrahouse engineering equipment, the cost of improvement and ensurance of sanitary condition of residential buildings and adjoining areas, the

cost of repair fund formation);

Table 2. Costs classification for householding organizations.

Types of cost	Cost referral	Cost elements
Maintenance of housing	Structural elements	Labour cost
		Material cost
Repair of housing	Engineering equipment	Maintenance costs of fixed assets
	Improvement and maintenance of sanitary state	Third party services
Household services		

2.2. the second level – decomposition of the costs of the following characteristics:

2.2.1. incoming resources (works, services) - account is conducted by value and volume specified in the source documents for the acquisition of resources (services, work);

2.2.2. delivered resource (works, services) on individual consumption - account is conducted by realized resource (works, services) on the estimated cost and scope in accordance with the legislative acts of the Russian Federation;

2.2.3. delivered resource (works, services) for the general needs sustained by houses - account is conducted by realized resources (works, services) for the calculation (contract) of value and volume in accordance with the legislation of the Russian Federation;

2.2.4. the difference between value and volume of received and delivered resources (works, services);

2.3. the third level - elements of expenses:

2.3.1. labor costs;

2.3.2. materials;

2.3.3. maintenance costs of fixed assets;

2.3.4. general operating expenses;

2.3.5. other costs;

2.4. the fourth level – household contract.

The suggested system of cost account gives a chance to optimize a management account in householding organizations, reduces the time for processing of primary accounting documents for a formation of internal reporting and cost estimates for apartment buildings, allows to ensure completeness, clarity, accuracy and reliability of accounting and preparation of financial statements; decreases the processing time for primary accounting documents in the formation of internal operational reporting in householding companies.

One must optimize the costs and increase efficiency of cost management to eliminate a number of organizational and methodological drawbacks:

– lack of correlation between responsibility centers and organizational structures which leads to violations in structural units cooperation reduces a liability of business unit managers;

– absence of long- and medium-term development strategy of the economic entity causing unprofitable activities, especially since the organization's functioning in this segment of market determining a need of the creation not only in regard to a current business plan, but to a long-term plan for the development and promotion of a market niche either;

– insufficient use of computer technology providing information about the costs for

interested users leads to a decrease in the rate of information on a current cost of the economic entity which slows down the speed of decision-making;

– low level of development of budgeting and internal control system indicates the absence of desire of owners and managers of organizations to increase the effectiveness of cost management.

Improvement of cost structures and their correct classification in householding organization will allow to optimize the management of economic entity, and therefore, to rationalize the cost of socially significant subjects of housing and communal services.

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