MANAGEMENT ACCOUNT IN THE MANAGEMENT SYSTEM OF THE STATE MEDICAL ORGANIZATION

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Abstract:
The research is devoted to the issues of organizing and managing management accounts in state medical organizations. In the study, the need to introduce management accounting into the management system of the medical organization is justified. The introduction of management accounting is considered as one of the factors of increasing the efficiency of the management system of the state medical organization.

Keywords: accounting, analysis, control, healthcare sector, management accounting, management decision, management functions, state medical organization.

With the development of market relations in the economy, the problem of forming an information system that best meets its goals and main task for management needs arose.

Effective functioning of modern medical organizations requires a well-functioning management accounting and reporting system for their managers. At the same time, innovative approaches to management, the emergence of new forms of economic relations, the constantly growing need for information of the heads of organizations, the increase in the level of socialization and intellectualization of society led to the emergence of new objects of accounting [1].

Today, the potential of accounting in the field of management of healthcare institutions and the essence of its system methodology have not yet been fully revealed. There are still no studies that comprehensively cover the problems of management accounting in state medical organizations and determine the relevance and necessity of this work.

The purpose of the current research is to consider ways to solve the problem of management accounting in healthcare institutions as a basis for making management decisions. Management accounting is an effective system of providing information for the management of state medical organizations in the healthcare system, as well as for making management decisions on increasing economic indicators [4].

However, such a system can be effective in public medical organizations in the healthcare system, if it takes into account current trends in the industry and the country's economy as a whole.

Management accounting should be considered as a system of planning and coordinating the activities of a medical organization, which is an integral part of management, including financial management. Thus, management accounting in state medical organizations is a large-scale and multi-level system that provides strategies, mechanisms and elements.

The main purpose of the classification of elements of management accounting is to form their ordered structure, without which it is impossible to show its methodological meaning and develop methodological support (Fig. 1).

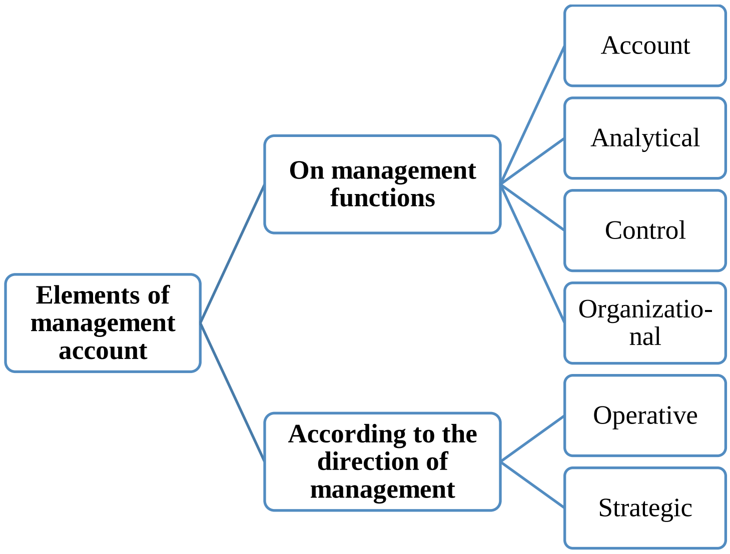

Figure 1. Classification of management account elements[1]

Thus, management accounting can be described as an integrated system of preparing basic data and presenting them to various levels of management in order to effectively plan, control and improve the quality of management decisions. In addition, the management accounting system evaluates the decisions made at different levels of management from the point of view of compliance with the general development strategy of the medical organization [3].

The organization of management accounting in public medical organizations is determined by the specific goal of helping internal users make more informed

[1]Created by the author

decisions. Management accounting focuses on creating information for internal users to make management decisions. However, it is not regulated by generally accepted principles and is organized independently by the medical organization.

Currently, leaders of state medical organizations at various levels of management in the healthcare system are more interested in ways to achieve the desired results of the medical organization's activities in the future, rather than the results of their previous activities [2]. It is not enough for managers to know how much it costs to provide a certain type of health care. Why does it matter to them why one type of health care should cost so much, and more importantly, how should their care benefit their patients? Therefore, in recent years, strategic management accounting systems have become increasingly widespread as a result of the desire to expand the information base for decision-making by forming forecast information.

The organization of management accounting in state medical organizations in the field of health requires taking into account a number of factors that have a primary effect and are determined by the specific characteristics of the activity. Each medical organization develops a management accounting system based on its needs and specifics of work.

In order to effectively conduct management accounting in state medical organizations, we need to pay special attention to the following:

- providing specialists with all the necessary information, because the management account loses its meaning without complete information;
- development of a methodology specific to each medical organization's field of activity. Such a methodology should include management accounting parameters, accounting policies, reporting forms, and information retrieval procedures.

The main approaches to the development of the concept of modern management accounting for state medical organizations are the introduction of new cost accounting systems and new approaches to calculating the cost of paid medical services.

The following can be added to the problems of introducing management accounting in state medical organizations today:

- difficulty in choosing an account creation option;
- lack of highly qualified personnel in the field of management accounting who know the specifics of the activity of medical organizations;
- the need to revise the organizational structure of the state medical organization in order to introduce management accounting;
- uncertainty of communication between performers and users of information;

- complexity in the technical operation of the account.

We believe that it is appropriate to solve the above problems at the level of health care management bodies in the following ways:

- development of a single methodological basis of management accounting, which should be closely related to the processes of improving the management of medical organizations;
- training of qualified specialists in the field of management accounting for medical organizations.

Special financial resources and qualified specialists are required for the successful implementation of the management accounting system in state medical organizations.

Each stage of the process of introduction of management accounting and its improvement in state medical organizations should be carried out carefully with an assessment of the effectiveness and clear planning of the next stage, because the costs of improving the management system should have a significant impact on the work of the health care system.

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