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## Internal reporting as an element of admission of a management decision

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**Abstract.** Now the question of the organization of production accounting and reporting, development of forms of the intraeconomic reporting by the agricultural and industrial enterprises acquires special relevance. The topic under discussion requires an integrated approach to consideration, since the presentation of production reports on the activities of agricultural and industrial enterprises affects the effectiveness of management decisions. The main attention is paid to the development of general theoretical and methodological approaches to internal reporting formation of generalization varying degrees, based on specifics of production activities and accounting system of brewing enterprises. The objective and practical need of a correct, streamlined system of internal reporting, in accordance with modern theory and practice requirements, apparent inadequacy of development of methodological issues for the formation of this reporting, necessary for internal management, certainly indicate the relevance and practical significance of the study, and also determined the paper purpose and tasks. The main goal of this article is to develop theoretical and practical issues of the brewing enterprises internal reporting formation. To achieve this goal, the authors solved the following tasks: conditions, principles and the procedure for constructing internal reporting were determined; revealed the specifics of brewing enterprises organizational structure, procedure for certain types of internal reporting formation is proposed.

### 1. Introduction

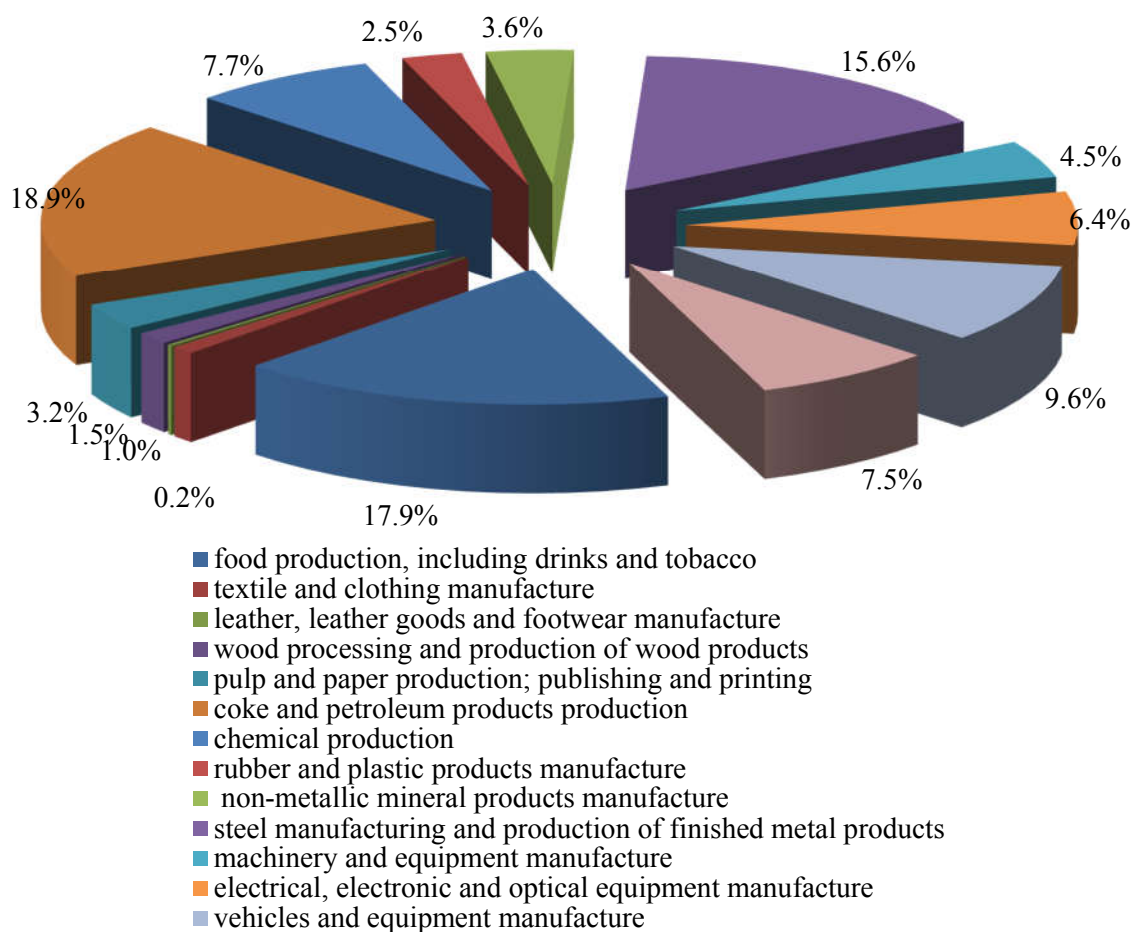
Among the industrial sphere branches, it is difficult to overestimate the role of economy branches supplying the population of a country with essential goods. Food industry, as it is well known, covers a system of food and processing enterprises producing food that meets the population needs in essential goods. The socio-economic function of food industry makes it the most important link in ensuring food security of the country [1-3].

Food and processing industries are the part of an agro-industrial complex. It is closely associated with agricultural production and carries out processing of raw materials supplied by crop and livestock. Food and processing industries are designed to provide the population with a variety of food products [4].



The economic performance of brewing, like any other industrial sector of agriculture, is influenced by a number of basic conditions. As a result, the level and pace of development of Breweries, as well as the final indicators of their activities are significantly differentiated.

Ensuring the country's food security, food industry is a processing base of agriculture and the main source of supplying a consumer market with food, second only to coke and oil products (18.9%) in terms of total output [5], as can be seen from figure 1.



**Figure 1.** The structure of enterprise-producers by the type of activity in the Russian Federation for 2016 (according to the FSSS).

Economic transformations in a country require adequate changes in the enterprise management system. These changes should contribute to socio-economic development of both an individual enterprise and an economy as a whole. One of the management effectiveness components is the quality of information support for management process. Under current economic conditions, organization viability and effective functioning largely depends on the nature and quality of information support for management decisions [6].

Decision making is one of the most important management activities. Effectiveness of decisions made by managers is due to a number of factors that are both subjective and objective in nature [7].

V A Klukach appropriately notes that corresponding effectiveness of management decisions can be achieved by providing fundamentally new opportunities for modern access for decision makers of any level, analysts, specialists to the information necessary for decision making [8].

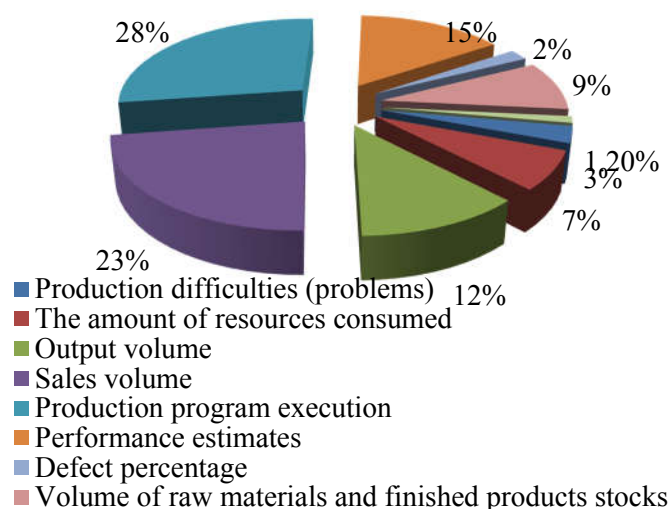
Thus, in modern conditions, the majority of business entities are forced to look for more effective methods of monitoring the results of financial and economic activities, using an entire arsenal of accounting and management tools. The source of information for making management decisions is internal reporting [9].

## 2. Methods and materials

Today it is impossible to imagine an organization that could function successfully in the conditions of intensive development of market relations without accounting. It not only ensures an organization of an internal order in the property relations field, but also determines efficiency and profitability of a business in eyes of external shareholders. It is known that the final stage of an accounting process of any organization is preparation of accounting financial statements, which is a system of data of a financial status of an organization, financial results of its activities and changes in its financial statement [10].

It should be noted that an organization and maintenance of accounting require precise methods and the most accurate results of their application, which entails the need to use generally accepted economic categories [11].

To date, issues of management (internal) reporting, although much attention is paid in scientific literature, however, these issues are poorly developed. The main non-illuminated aspects here is that theoretical and methodological basis for the formation of accounting management reports indicators are not fully developed, nor is their assessment. The results of the survey of the managerial staff of 7 PFD breweries taken in the sample indicate that, first of all, internal reporting is used to obtain information of implementation of production program and sales (figure 2).



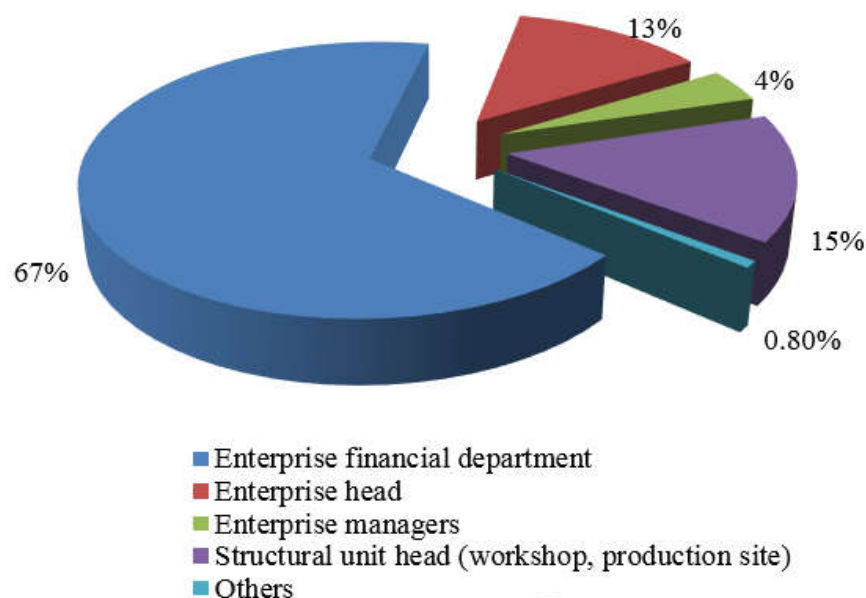
**Figure 2.** Target orientation of the use of management (internal) reporting.

At the same time, it should be noted that conducted studies have shown that in formation of internal reporting at breweries, only indicators in physical meters are provided, as a rule, which limits the information value of reported data.

The topic of classification of management reporting users remains relevant for research today. N V Naumova and O V Korobkova note that it would be advisable to consider the users classification according to the level of management: top, middle and lower managers. At the same time, properly constructed management (internal) reporting allows for more detailed cost breakdown, which allows managers at various levels to ensure work efficiency [12].

The preparation of managerial (internal) reporting shows interested users (investors, shareholders, consumers, government agencies) strategic directions of enterprise development [13].

In turn, the results of the survey among the managerial staff of 7 brewery enterprises of PFD taken for the sample indicate that, first of all, internal reporting is generated for the needs of a financial department of an enterprise in order to form production cost of products (67%), for the needs of middle and lower managers level – 4-15% (figure 3).



**Figure 3.** The main users of management (internal) reporting.

It should be noted that, despite the fact that management (internal) reporting is formed primarily for the needs of the management personnel of a particular enterprise, it is also necessary to take into account the interest of internal and external users.

The internal users of accounting information are organization management services, which use reported data to assess the implementation of a plan, analyze an organization's financial situation, plan and forecast its activities, and substantiate management decisions. It is obligatory to consider information on financial statements for various services and managers, such as: senior management, planning and financial services, production services, supply and sales services, personnel services, internal control systems.

External users receive from the reporting information of an organization financial performance, its investment attractiveness, solvency, etc. [14].

It should be noted that it is necessary to consider information on financial statements for various services and managers, such as: senior management, financial planning services, production services, supply and sales services, personnel services, internal control systems.

In the works of domestic and foreign scientists, the role of management accounting in industrial enterprises is important, as well as interpretation of management (internal) reporting concept as one of its elements [15-18].

It should be noted that most of the authors proceed from the definition of financial statements as a whole, adding to it only a feature inherent in management reporting - orientation of information to management personnel, i.e. not to external, but to internal users of information.

A S Bakaev believes that internal reporting represents a system for collecting information in monetary and in-kind dimensions about facts of its economic activity, affecting not only financial, but also production and technological indicators of an organization [19].

According to V F Palia, internal reporting is a set of ordered indicators, as well as other information about the production activities results. Internal reporting provides information on all

existing deviations from normal production activities and provides an interpretation of cost estimates [20].

Research approaches to the definition of "managerial (internal) reporting", proposed by various scientists, makes it possible to note the similarity in the authors judgments (Table 1).

**Table 1.** Comparative analysis of definitions of the concept of "management (internal) reporting"

Author	Definition
N Adamov, G Adamova, [21]	Management reporting is a set of interrelated data and performance indicators reflecting an enterprise operation as a business entity, and grouped as a whole in an enterprise and in structural subdivisions context
EE Guseva, [22]	Management reporting is a system of interrelated indicators that characterize conditions and results of an enterprise as a whole or its individual parts for a reporting period
EM Dusaeva, [23]	Internal reporting is a system of interrelated economic indicators characterizing results of an enterprise as a whole and its individual units for a certain period of time
SV Dukhanin, [24]	Management reporting is first and foremost internal reporting that is prepared in the field of controlling and then used to make certain management decisions at an enterprise
VB Ivashkevich, [25]	Management reporting is an interrelated set of actual, planned, forecast data and calculated indicators of an economic organization functioning as an economic and production unit
NP Kondrakov, [26]	Management reporting is responsibility centers reporting
ON Koreneva, [27]	Management reporting as a result, product, some total, withdrawal of accounting or the forming information process about financial and economic activity or situation.
IA Slobodnyak, [28]	Accounting management reporting is a system of accounting and analytical information contained in reporting forms, presented in the form of a system of accounting indicators using a set of formats, formed in accordance with an internal regulations of an organization, characterizing an internal and external environment of an organization as a whole and segments and promptly satisfying the information needs of internal users of information
AYu Sokolov, [29]	Management reporting is, in essence, a set of methods for obtaining summary information for the purposes of managing a company
LI Khoruzhy, [30]	Identified as operational reporting, which is based on operational accounting data and contains information of main indicators for a short period of time - a day, a week
VT Chaya, NI Chupahina, [31]	The main difference between management reporting and accounting reporting is in the level of detail, data grouping methods (data can be grouped in management reporting according to principles other than accounting) and in accuracy (in some cases, especially in operational management reports, a certain error and the use of approximate data are allowed)
AD Sheremet, [32]	When dividing reporting into external and internal, it clarifies the private internal reporting concept, i.e., reporting of conditions and results of enterprise structural units activities, individual areas of its activities, as well as regional performance
KP Yankovsky, IF Mukhar, [33]	Management reporting as a final stage of accounting process reflects a set of data of an organization and its structural divisions activities

The main difference between management (internal) reporting and financial reporting, as can be seen from the presented approaches in Table 1, is primarily a high degree of detail of an information provided in the reporting. Such reporting may at any time provide data of a work area of a production enterprise that is of interest to the personnel, which in turn helps to make decisions promptly. In addition, such reports are able to provide forecast data, which in turn provides a solid basis for planning organization activities. Another advantage of management reporting is its arbitrary nature, that is, a company independently develops a form and a list of indicators depending on activity specifics.

These authors define management (internal) reporting primarily as a system for collecting and presenting information about the actual, planned and predicted activities of an organization as a whole and individual units, areas of work and (or) cost formation sites and responsibility centers in value and physical indicators for certain periods of time, the analysis of which will allow management personnel to make decisions of an enterprise management and exercise control over its activities.

According to A D Sheremet, the purpose of preparing internal reporting is to meet the information needs of internal management by providing cost and in-kind data, allowing to evaluate and monitor, predict and plan activities of structural units of an enterprise.

### 3. Results and discussions

Relatively recently, the development and formation of management (internal) reporting began, but despite this, due to the individuality of management accounting, a large number of formats and indicators of accounting management reporting arose in each organization.

The process of developing and operating management accounting systems influences many factors - the authors O A Shaporova, Ye A Kirpichenko tell us. And this is actually the case, since the huge variety of information that is used for making management decisions is difficult to create a classification of management reporting. It is not easy to create a classification that will take into account all the smallest details, so that no incidents that are not specified in this classification take place.

As in each classification, the authors highlight the principles that are most important for its compilation, here we see the principle of efficiency as a priority: "because management information must justify the costs of obtaining it" [34].

I A Slobodnyak notes that: "all types of management (internal) reporting should be classified in accordance with the distinguished features or properties. Of particular importance is the study of the proposed classification is for organizations that are only going to carry out management accounting and develop a set of forms of accounting management reporting.

Thus, it is possible to judge that the classification signs of management (internal) reporting are strictly individual for the management personnel of a production enterprise. In this case, the author points to the main, in his opinion, signs of the classification of management (internal) reporting, namely:

- the scale of an organization information coverage in the form of financial statements;
- coverage of an organization activities in accounting management reporting;
- the purpose of preparation of management reports;
- users of management reports information;
- type of responsibility centers for which management reports are compiled;
- the stability of a composition of the indicators included in a forms of management reports;
- the frequency of reporting;
- the period of time that is covered by management reporting information;
- reporting elements, information on which is presented in reporting forms;
- the nature of information about main elements of management reporting;
- method of cleaning (evaluation) of indicators of management reports;
- measures of indicators level used in management reporting;
- conceptual assumptions used in formation of indicators of management reports;

- the type of indicators included in appropriate forms of management reports;
- the currency of presentation of management reports;
- sources of information on the basis of which indicators of management reporting are formed;
- monitoring formation of indicators of management reporting [35].

In our opinion, when constructing a classification of management (internal) reporting, it is necessary to exclude repetition of the same indicators. The most accurate classification of indicators is needed. So, for example, G Adamov and N Adamova propose the following classification:

- 1) by the form of presentation (tabular, graphic, text);
- 2) by type of activity (production reports, procurement reports, implementation reports);
- 3) by the level of submission (reports for senior management, reports for managers of structural divisions, reports for lower-level managers);
- 4) by information volume (operational reports, current reports, summary reports);
- 5) by content (comprehensive reports, key positions reports, analytical reports) [21].

It is interesting to consider also the approach of V A Cherkas, who presented his vision of management (internal) reporting classification: “along with the above, it is advisable to include the following features in the classification: by the stability of an enterprise’s operation, reports formed under certainty and conditions of uncertainty; by the time factor, promising, current and operational” [36].

Despite the fact that internal reporting of a brewing enterprise must be the main object of business accounting, its composition and formation is currently not legally regulated, since production accounting system of an economic entity is individual and is determined primarily by the information needs of a particular enterprise management.

Formation of management (internal) reporting is the final stage of accounting process in management accounting, so it includes summarizing final results of a reporting period after corresponding data processing. Management reporting is different in that it can contain both quantitative and qualitative parameters, which are displayed both in price and in kind. Requirements for the content of such reports should be formulated by the responsibility centers heads and other employees who are vested with management functions.

Information provided in management reports must be intelligible and designed to be unequivocally interpreted by its users, provided that they have sufficient knowledge and are interested in its perception.

Currently, the majority of enterprises of food industry in their activities use comprehensive reports, reports by key indicators and analytical reports. What, in our opinion, is not appropriate in modern economic conditions, this division is not entirely correct, as more factors need to be considered for more detailed and correct classification.

For example, production reporting of brewing enterprises should be positioned as an interconnected system of indicators summarizing results of production activities. At present, the following forms of internal production reporting are used at breweries:

- “Production report of a malting plant”, which reflects data of barley amount in work-in-progress (presence of residues of sorted barley, barley in key vats, in germination and drying stages) at the beginning and end of a reporting period; barley amount fed to soaking, malt amount produced during a reporting period.

- “Production report of a brewing workshop” contains information about congestion amount of each beer, which was rubbed during a reporting period, as well as wort amount of each beer (gave) and total consumption of grain products (kg). The main disadvantage of this report is its impersonality - raw materials consumption is indicated at present time without detailing the trade names of brewing products.

- “Production report of a fermentation workshop” include such indicators as residual wort in a workshop at the beginning and end of a reporting period. This report contains a summary of wort amount for all beers, without specific details.

- "Production report of a bottling workshop" contains information about remaining beer in a workshop at the beginning of a month, arrival of beer from a fermentation workshop, and return to fermentation workshop of a reparable marriage. The report indicates beer amount surrendered to expedition, determines remaining beer at the end of a month, calculates losses, identifying deviations from norms, causes and perpetrators of deviations.

According to the results of our research at 10 breweries of PFD, taken as a sample, it is possible to draw conclusions about the state of internal production reporting applied forms. For example, at 7 out of the specified number of breweries, receipt and raw materials use in brewing production is taken into account only by weight, volume and pieces, without specifying technical and chemical indicators of incoming raw materials, which does not meet the requirements of GOST 5060-86. "Brewing barley. Technical conditions", which contains such basic values as humidity, weed and grain admixture, pest infestation, etc., according to which calculation is made with suppliers for barley grain supplied.

Failure to comply with this requirement leads to a distortion of production reporting documentation of breweries: firstly, it is difficult to settle with raw materials suppliers, because it is produced taking into account the barley quality (moisture, clogging size); secondly, the process of barley distribution to production workshops and production stages becomes complicated, since taking into account its physicochemical properties determine direction of barley consumption (grown barley varieties are directed to malting; in view of the fact that freshly harvested barley has a lower germination rate 4-8 weeks, it should undergo post-harvest ripening); thirdly, true concealment occurs. Thus, balances at the beginning and end of a reporting period, receipt and consumption of raw materials and semi-finished products should be reflected in the light of technical and chemical indicators and organoleptic properties of raw materials.

Production reporting of finished brewing products accounting should take into account the entire range of products and semi-finished products produced during the day by type, and not just the general indicator for homogeneous groups of finished products by workshops, as presented in reports of a number of breweries.

The resource consumption rate developed and approved at an enterprise should be used throughout an entire production process. According to the results of work for a day or decade, according to production reporting data, it is necessary to compare the actual weight of raw materials used for a reporting period with the standard consumption, which will enable timely elimination of negative deviations, if any. At most breweries, such a comparison occurs only at the end of a quarter. Moreover, by many brewing enterprises the raw materials consumption according to the standards is indicated in production reporting for the total volume of homogeneous brewing products produced (non-alcoholic beer, strong beer, etc.), and the raw materials consumption for the volume of production of each trade name of brewing products should be indicated. The final figure for the raw materials consumption per day is the total products consumption produced under each trade name. The difference between the standard raw materials consumption and the actual amount of consumed raw materials should show the result of an enterprise's work for a day (decade), and not for a quarter, as in most breweries.

After analysis and approval by enterprise management production reporting, together with primary documents confirming entries in it (certificates from laboratories, shop journals and etc.) should be promptly transferred to an accounting department, which in most breweries occurs with a delay (10 or more days), thereby complicating the timely calculation of the brewing products cost and the evaluation of production activities of an enterprise for a period.

In our opinion, taking into account the above, the use of the above forms of production reporting at breweries will testify to "prosperity" of "boiler" accounting, which is unacceptable in modern business conditions. Our studies allow us to judge about the need to revise the applied forms of production internal reporting, taking into account the requirements of GOST 28188-2014 "Non-alcoholic beverages. General technical conditions" and 31494-2012 "Kvasy. General specifications", GOST R 51174-2009 "Beer. General specifications" and 55292-2012 "Beer drinks. General technical conditions", the Federal Law No. 189885-5 "Technical Regulations for Brewing Products".

Forms of internal reporting of brewery as a whole, in our opinion, should structure comprehensive information about consumed raw materials and material resources and economic benefits obtained in the necessary analytical section of a production departments for management information. The current lack of requirements for a formation of consolidated internal reporting at breweries allows to determine the form of summarizing production costs of resources consumption with any degree of information processing. The structure of consolidated production report should correspond to the nomenclature of raw materials, materials and assortment of brewing products, as well as reflect the sequence of technological processes in which raw materials, materials, semi-finished products are transferred from one materially responsible person to another.

After completing production reports recommended by us for use in breweries, we consider it expedient to carry out a consolidated resource consumption accounting in the form of operational accounting of raw material consumption for production developed by us. The forms of production control journals, in our opinion, should be developed for the entire range of brewing products.

The recommended form of the journal consists of three sections: Section 1 - Movement of raw materials; Section 2 - Raw materials consumption for production of brewing products; Section 3 - Finished Products Release. All sections of production report are filled with objective information obtained during execution of relevant technological (calculated values of physical weight, regulatory data, etc.) specified in relevant production reports, filled daily on the basis of primary documentation. The structural characteristics of sections of the journal of production accounting and implementation of operational control over the expenditure of raw materials, finished products and semi-finished products are considered by us in Table 2.

**Table 2.** Content of the sections of the internal economic reporting (on the example of the Journal of operational accounting of raw materials consumption for production at breweries)

Name section	Content section	Primary documentation, production reporting, which is an information base for internal reporting
Section 1 - Raw Material Movement	The quantitative and physico-chemical indicators of incoming raw materials are summarized (raw materials are received from suppliers; actual consumption by malting workshop for further use in production process; losses on acceptance of raw materials; balances at the beginning and end of a reporting period)	Waybills; laboratory measurement logs; production reports
Section 2 - Raw materials consumption for production of brewing products	Information is being generated on quantitative and physicochemical indicators of consumption of raw materials, materials, semi-finished products for production of brewing products by trade names of brewing products produced.	Recipes by types of brewing and non-alcoholic products; laboratory measurement logs; flow charts; production reports of workshops
Section 3 - Finished Product Release	The quantitative and physico-chemical indicators of consumption of raw materials, materials, semi-finished products for production of brewing products by trade names of brewing products being produced are given with identification of regulatory and actual consumption and losses during production of brewing products.	Recipes by types of brewing and non-alcoholic products; laboratory measurement logs; flow charts; production reports of workshops

Strengthening the status of an organization as an independent economic entity, increasing its interest in achieving such a level of production and financial performance results that would allow it to function normally in a competitive environment, development of inflation processes, instability of an economic situation, determine the need to create an effective system of internal cost control and profit derived from an implementation of various activities and in the first place – produced real [37].

It should be noted that in implementation of an assessment of internal control, it is advisable to first analyze the reporting system and indicators of the effectiveness and efficiency of production activities for their sufficiency, objectivity and timeliness [38].

#### 4. Conclusion

Thus, the reporting of agricultural and industrial enterprises is the information necessary to assess the production activity. Each reporting form of agricultural and industrial enterprises contains information useful in the course of economic analysis. Forms complement each other, and specialized-reveal specific aspects of the main forms of reporting, provide information about the specifics of agricultural industries, eventually forming an information base for a comprehensive comprehensive economic analysis.

Recording the production activities results of breweries using the recommended form of Operational Accounting Log for brewing enterprises for raw materials production will allow you to organize effective accounting of production consumption of resources, in which all reporting indicators will have an evidence base in the form of a source document or an accounting register during surveillance checks breweries.

The main feature and advantage of the use of management (internal) reporting in enterprises is its individual character, which helps to produce a characteristic of an enterprise on the basis of its specification.

Conducted studies indicate that the content, forms, terms and obligations of internal reporting, as well as the range of users depend on business conditions at a particular brewery.

We offer an adaptive approach to determining the timing of formation of internal reporting to the needs of an economic management system of the studied enterprises. However, the general criterion for periods selection for preparation of internal reporting is timeliness of making management decisions according to a reporting data.

In our opinion, it is optimal to structure the consolidated financial statements at least 2 times a month, while it should be noted that more frequent generation of consolidated internal reporting is not expedient since complexity of accounting procedures will increase.

Thus, the creation of information systems on the production process costs at breweries and, as well as the use of new approaches to managing them, increasing the value of information obtained for further analysis is currently one of current areas of accounting reform.

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