

approach and quality management systems in conformity with ISO 9001. Therefore, there is a need to parameterize processes (Grajewski, 2007, s. 79–87). In practice it is linked to the need to define:

- main quality features;
- result and leading measures;
- target values of measures.

Parameterization should be conducted for individual processes in the frames of the process map. Hence, objectives, measures, and target values are defined in the quality management practice, at least for the so-called megaprocesses. At the next stage objectives, measures, and target values for the basic processes are defined (sectors of lower level). Finally, these parameters are established for the lowest sectors – the operational level. As the result of these actions every employee is aware of objectives and tasks defined in the frames of a given process (Huang, Dismukes, Mousalam, Razzak, 2003); (Muchiri, Pintelon, 2008).

Conclusion. Although in both the literature on the subject and the practice numerous descriptions of process management may be found, there is no explicit opinion indicating that meeting the minimal requirements will allow application of process management in an organization. The thesis that a certified quality management system is an unequivocal piece of evidence for process management in the given organization appears not to be valid in practice. It may be even stated that there is no direct link between certified management systems and process management.

Professional process management is still a rare practice, yet it is difficult to find the reason for it. Most probably this situation is caused by the fact that process management is seen as a risky conception in comparison with the traditional hierarchical organization which creates a sense of stability and security.

Process improvement is realized through analysis of data related to the process, creating objectives and undertaking corrective actions. The result of process improvement may be not only quality improvement but also reduction of costs related to the process. We may assume that the product is as good as the process is.

In order to conduct a complex evaluation of process measurement The Balanced Scorecard may be used. It allows to observe relations between individual areas of an organization's functioning:

finance, clients, processes and resources, and, in particular, to define the influence of the processes on the first two of the already mentioned areas. Hoshin Kanri method may be equally useful and is related to building the management strategy.

Similarly, assuring the effective data acquisition and analysis is possible only in case of assuring computer support of process management. According to some authors, it is the essential condition of professional process management.

Business process models previously developed in the course of the project along with the measurement system are the basis for taking optimizing actions. In the frames of process improvement generally two methods may be used:

- process facilitation;
- process reengineering.

Process facilitation leads to the modification of the present state, as the result of which the effectiveness and efficiency of the process are increased. Facilitation is applied in order to rationalize the process in the range of a small area of activity or to introduce changes in the selected elements of the process.

Process reengineering leads to the radical change in the process realization which results in change of effectiveness. Hence, reengineering has a broader character and is frequently related to designing the course of the process from the beginning on the basis of the research assumptions and client's requirements. In conformity with the leading definition (M. Hammer, J. Champy 1993) reengineering is the fundamental rethinking and redesigning of processes in the enterprise, which leads to the crucial improvement – according to critical modern measures – of results, e.g. cost, service, speed.

Quality process management defines a new approach towards the quality management system. This approach is equivalent to the full conception of Total Quality Management. Constant process improvement, including the executive personnel and all employees at all levels of the enterprise's process orientation, leads to continuous improvement of quality of provided services and products. Eventually, it enables the correlation between the attention to quality along with customer satisfaction and the pragmatic approach to running an enterprise.

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MANAGEMENT ACCOUNTING OF HIGHER EDUCATION INSTITUTIONS: IMPLEMENTATION STAGES AND REALIZATION FEATURES

Abstract. In the article the essence and importance of management accounting in higher education were investigated. The main reasons for the need to actively search for effective methods of organization and management accounting and the peculiarities of its main components were defined. We described the sequence of actions on the implementation of management accounting in higher education and the organization of educational process in accordance with the new methods of decision-making. The functions of the main departments of higher educational institution and their powers under the new conditions of registration have been defined. The strengths and the implementation of management accounting system of principles that should guide the work of the University to the implementation of the educational process was easy and efficient were described. We carried out the analysis of the information and analytical support of accounting in higher education and identifies the advantages and disadvantages of the latter.

In the course of its core activities public institutions use the funds of state and local budgets and own revenues to purchase equipment, materials and other resources to ensure their continuous and effective work. Analysis and control over the formation and using of financial resources of budgetary institutions provides accounting system.

Reforming accounting of budgetary institutions has been going on for about 10 years, and are constantly significant changes that facilitate the work of the latter. Anchored by the Cabinet of Ministers of Ukraine from 16.01.07 № 34 "On approval of the Strategy of modernization of the accounting system in the public sector of Ukraine for 2007–2015. Directions and objectives are implemented according to plan to build a modern financial accounting subsystem subjects of accounting in the public sector in general and in particular budgetary institutions [1]. Considering the recent innovations in the public sector accounting we should pay more attention to the important accounting subsystem, such as management accounting. An importance of managerial accounting is due to the instability of the financial system of Ukraine and the characteristics of different kinds of budget institutions. To specify the aims and objectives of management accounting

and its implementation the subject to research will be universities, as a kind of latter. The aim of this study is to determine the characteristics of the organization of management accounting in public institutions, aimed at improving the quality of education needed for further development. The development of such information system may be based on the organization and development of management accounting, designed to provide the necessary objective and operational information all levels of government universities.

Key words: management accounting, the cost of educational services, financial and economic activities, documentation, inventory, management reporting.

Analysis of recent research and publications.

Researched on topical issues of management accounting. In budgetary institutions pay attention to such domestic scientists and practice as P. J. Atamas, R. T. Dzhoha, T. V. Kanyeva, Y. S. Rudchenko, S. V. Svirko, N. I. Sushko, I. T. Tkachenko, A. A. Chechulina and others. However, the domestic accounting in the public sector is not perfect and needs reform that leads urgency and points to the need for further research.

Presenting of the main material. Currently accounting in the public sector Ukraine needs improvement methodology and transition to common methodological principles of accounting and reporting, and the establishment of a unified organizational and informational support.

In reforming of accounting important methodological approach is to study management accounting in the financial and economic mechanism of budgetary institutions. There are two main reasons for the necessity of actively search for effective methods of organization and management accounting at the present stage of budget institutions:

- In large institutions budget management system is complicated, so without reliable information support, the system becomes unmanageable;

- The budget of agencies tens of million, including revenues and expenditures of the Special Fund reach two thirds. There is a need for information, not only in terms of budget classification codes, but also structural units (faculties, departments, research departments, hostels, laboratories, etc.) [3].

The ultimate goal of management accounting is to help management in achieving strategic goals of budgetary institutions.

Among the important national programs should be provided to ensure a high level of education. The solution to this massive problem generalized state guarantee for higher education that is legally main normative legal acts of Ukraine through expenditure obligations of the state in higher education (Constitution of Ukraine, the Law of Ukraine “On Education”, the Law of Ukraine “On Higher Education”).

Today, funds for higher education in Ukraine is compensated mainly from the state budget through the Ministry of Education and Ministry of industry of Ukraine. Statistical data of recent years confirm the lack of appropriations higher education institutions (HEIs) through the budget. However, there is significant differentiation of public spending on education per student in the regions of Ukraine.

In conditions of sharp reduction of budgetary appropriations universities are forced to attract other sources of income, as stipulated by regulations. In general, these sources of income in market conditions for universities allow them to adequately perform educational and scientific mission in society with a focus on strategy for its development. When combined income of the general fund and special schools can meet the growing demands of the education market and the labor market. Full participants in these markets is next to non-state universities (SHEI). The sharp reduction in appropriations SHEI and providing considerable autonomy in internal administration resulted in the need for the elaboration and implementation of a new management mechanism that enables them functioning as full subjects of market relations. This includes the formation of efficient information systems, use of data which enables universities are forced to justify management decisions both in the short and long term to proper positioning in the educational market and support their quality.

The role and importance of management accounting in the activities of universities aimed at improving the quality of education needed for further development on the one hand, and the lack of theoretical, methodological and practical developments concerning the organization of management accounting in higher education – on the other, confirm the relevance of the theme of the course work, identified its goals and objectives. On the basis of analysis of world and domestic trends diversify income high school the necessity of building a multi-subsystem management accounting with the peculiarities of the business of providing educational services.

The control system of universities under the new paradigm involves the formation of appropriate management information system, using data from which management decisions are grounded, and their main focus – improving the quality of education. This information is available in the functioning of management accounting as part of university management system. Consequently, management accounting is a set of coordinated actions on the formation of structural units, operational analysis and accounting data to make informed decisions and forecasting future performance.

For the implementation of management accounting as an integrated system should determine its methodology and accuracy of mapping for higher education. The method of management accounting in budgetary institutions and in universities in particular, including both traditional accounting of the budget items – documentation, inventory, assessment, calculation, accounts and double entry, reporting, and specific, which are components of controls as: planning organization, motivation, analysis and control.

Documentation serves primary element method managerial accounting, as well as accounting in general and in particular the management of each business operation must be documented. The Law of Ukraine “On Accounting and Financial Reporting in Ukraine” gives a clear explanation on the matter (Art. 9): the basis for the accounting of business operations are the primary documents that capture the facts of business operations [2]. Documenting business transactions within management accounting subsystem allows for continuous and continuous monitoring of all business processes that are the objects of this subsystem.

Inventory, as a means of identifying the actual state of objects is not only an instrument of control, but the way of registration of facts which, under different circumstances, were not taken into account during the initial registration of economic activity. When the inventory are available material resources that are on the balance and universities are forced are considered the responsibility of individual employees. Today more and more innovations are specific order of inventory and registration cards in budgetary institutions.

A characteristic feature of management accounting as part of accounting is that accounting of all objects are expressed with a single meter money. Evaluation is a way to measure the monetary value of the property in budget institutions and sources of its formation, within which natural and human figures transformed by means of prices, tariffs, salaries, etc. in monetary indicators. Correct evaluation directly affects the accuracy of accounting as a whole, and management in particular. In the process of managing budgetary institutions within the administrative account, the following approaches to the evaluation of economic facts: at cost, book value, replacement cost, fair value, as well as estimate and planned. As you know, in some cases, evaluation can be made only after the display of all expenses related to certain economic process: the actual cost of the finished product can be determined only after the accounting of all costs associated with the process of production. The cost of services provided, works manufactured products budgetary institutions determined using calculation – method of determining the amount of cost in monetary terms as for certain types of activities, processes, departments, and in general, the public institution per unit of product using aggregate cash-value methods of accounting. The aim is to ensure the calculation of monetary valuation grounds specified performance of budgetary institutions, ensuring profitability of the calculation of the provision of services, works, manufacturing of products as well as cost analysis, determining the economic efficiency of various organizational and technical measures planned formation (normative) calculations. The results of calculation formalized in calculation – form an internal document design. In budgetary institutions typically constitute (calculated) planned and actual costing. First calculate the planned consumption rate, the second – their actual level.

Accounts and double entry are in management accounting budgetary institutions respectively: how to group and summarize the information about costs, charges, expenses, revenues and results of operations and control them in the economic activity of these entities; identity mapping business operations twice in credit and debit one or more accounts.

Management Reporting is a system of inter-related and interdependent indicators of economic activity as the centers of responsibility, and in general budget entity for the period, providing the need for internal information management apparatus specified entities. Management reporting includes not only the actual data, but also interprets deviations from the objectives, plans and estimates.

Planning subsystem management accounting budgetary institutions is an ongoing cyclical process aimed at aligning capabilities to requirements of budget institutions state (as property) and socio-economic needs of society (as a set of users of public bodies). It is associated with a decision on the future objectives and uses methods of selecting alternative solutions which should focus both general and specific. Its effectiveness depends on the standards of validity and reliability analysis of the performance of budgetary institutions, which is based on the established and used in accordance with the objectives of management accounting information.

Company management is a function of the correctness empowerment of employees to reduce the time for making important decisions. If higher education is a key organization in the services it achieve positive results for the least effort and material resources is evident. Another important factor in the success and effectiveness of staff motivation is correct. Clearly, the first step to efficient operation is the proper incentives for workers.

Rationing in management accounting subsystem of budgetary institutions provides optimal calculation rules and standards to ensure efficient and effective use of all resources and institutions find ways most productive transformation costs in the cost, and then in the finished product. In budgetary institutions developed system of limitation based on a system of rules and regulations, serving first element of control over material costs.

Analysis in the subsystem of the administrative account is a structured process of research of economic phenomena at the level of structural units and institutions and assess their sensitivity to

changes in internal and external factors and management influence, which is associated with the other components of management accounting.

Control serves an important component of management accounting, which provides detection and removal of abnormalities that have arisen in the implementation of targets. The basis of the control subsystem management accounting is the principle of feedback, which is achieved due to the reliability, accuracy of information and the need for control and measuring activities.

Management accounting in budgetary institutions should be focused on detailed accounting of expenditures (costs) and intangible services costing different areas of the public sector. Now it is necessary to adapt existing methods of accounting and calculation methods directly to the calculation of intangible services. Also, there is a need to obtain information about income and expenses of separate departments to control, planning, evaluation, analysis of their operation.

In addition, for the purposes of both accounting and management accounting is necessary formation of accounting policy. On the basis of the accounting policies can create enough effective reporting system as a key element of management institution.

For efficiency and quality of the implementation of elements of management accounting Universities should, above all, concrete paint stages of its implementation and realization of the objectives in accounting policies specific university. During 2015 was introduced a lot of changes in accounting policies of budgetary institutions. However, these changes are not able to specifically affect the efficiency of accounting budgetary institutions. Improving inventory policy or procedure for changing the reimbursement of travel expenses is not possible to achieve efficiency of budgetary institutions. For this offer to determine the level of implementation of management accounting in the accounting system and universities:

1) Management accounting at the micro level – this analysis, monitoring and forecasting of individual subsystems (departments, dean, etc.);

2) Management Accounting at the macro level – is reZultativ of accounting and forecasting future periods at higher educational institutions in general.

For the effective planning accounting work universities are forced to pay more attention to is micro level, that is the formation of management

accounting by responsibility centers. Centers particular responsibility of the institution may include planning and organization of individual departments, their divisions in terms of revenues and control costs.

In the system of accounting responsibility centers created primarily about cost activities subject grouping by type, cost centers and more. Under current legislation the administration to decide how to classify expenses, how much space to detail their appearance and how they link with centers of responsibility. The problem of the distribution of costs and revenues between the various units (responsibility centers) decide by establishing the relationship of costs and revenues specific to the work of those responsible. The tool for this is management accounting system, which aims to provide information and integrates the entire sequence of operations to management decisions – Planning and Forecasting [1, p. 573].

The smooth operation of the lower links in the organizational structure of the university will allow faster and more efficient to take concerted decisions and make decision-making more effective specific management. This is primarily held by domestic competition divisions, resulting in higher governing bodies can fully guided by the results, though these changes need to be an increase in expenses for maintenance personnel. The result of work done at the micro level will be clear, specific information on which will be planned work at the macro level.

For better performance of responsibility centers and their relationships should provide management's participation in development budgets, internal reporting forms in the process of scheduling document [2, p. 37].

Regarding the macro level, the management accounting in this area will include the adoption of basic and decisive steps based on the analysis of income and expenses and results of all levels of the organizational structure. Although the Center has become the foundation of responsibility in the development of strategic plans, but management has primary responsibility for decisions.

The need for the implementation of management accounting at the university confirmed changes in the conditions of SHEI. Significantly affect this relative freedom of decision-making, including the following items: an additional set of students (over state order); choosing partners and other

educational activities; pricing educational and other services; division of the special fund.

In terms of market management is greatly enhanced role calculation of educational services. The correct calculation of the cost of educational services significantly improves the quality and cost management procedures ensure the validity of the pricing of educational services. In this regard, the issue of improving calculation work in educational institutions should be given special attention.

It is clear that the state budget should lead to the university specifically defined objectives that are the essence of program-target method of budget funds. But universities can form a special fund from the proceeds of granting him paid educational services. Paid services institutions, it is mainly: study on a specific basis, the fee for participating in certificate programs for hostel accommodation among others. Estimates of such paid services should provide consumer needs and capabilities of these services, it is primarily students and the macroeconomic situation of the state and the region in particular. It is the task of management accounting, the implementation of which should be involved as micro and macro level.

Work in this direction should be structured as follows:

- At the macro level, collecting information on the number of students, faculty workload planning, determination of the need for materials (textbooks, stationery);
- At the macro level: analysis of tariffs for utilities, maintenance costs of planning premises, payroll administrative staff and teachers.

That is, there should be a clear scheme of micro and macro levels, resulting to be properly defined costing of services and achieved performance in providing education services. Management accounting institutions of higher education also depends on the software that affects the relationship butcher parts of the financial and accounting department.

Budget entities for accounting is used, in most cases, two informational-analytical program:

- 1) “Corporation Parus” – for educational institutions of Ukraine”;
- 2) 1C-Accounting.

These programs provide for maintenance of a purely accounting business operations and output of basic statistical data for analysis. Each program

has its advantages and disadvantages, but the main problem is the lack of a unified program that would, in addition to purely accounting would include maintenance and management also. This primarily includes detailed analysis and forecasting results of the organization for a specific period of time. However, to implement appropriate management accounting needs professionals knowledgeable not only in accounting but in practice areas such as strategic analysis, operational planning, forecasting, development of management decisions. This will make informed management decisions, to analyze the work to carry out and monitor proper use of tools based on the approved budget, detect illegal costs, improve the efficiency of accounting and financial and economic activities and institutions using budget funds as well as the special fund.

Such innovations will help assess needs and realistic possibilities of universities on a specific date, and with accurate results.

In addition, there is no single program accounting in budgetary institutions, as each organization has as it were convenient and easier to program, there are a number of reasons hampering the work of all budgetary institutions, including universities. This includes drawing up monthly, quarterly and annual reporting. It is clear that each of the results reported by the chief accountant for the work, and that generates all reports, summarizing these data. Too often, however, reports submitted to governing bodies, if the main routine, if university is for the Ministry of Education of Ukraine, contains a lot of information that is repeated, and this excessive waste of time. Besides reporting to the Ministry formed at the reporting date and as statistical reporting, which is made on the basis of accounting and analytical accounting. So we have a lot of analytical and accounting data on each balance sheet date and this accounting work is considered done. But this is not enough for effective work of the university. Thus, accounting, statistical and financial reporting is the basis for building management reporting, which is the analysis and forecasting of future periods university.

Conclusions. Thus, for the introduction of management accounting at the university we need to do the following steps:

- 1) To divide levels of the introduction and implementation of management accounting (macro and macro level);

2) Provide management accounting methodology in accounting policy higher education;

3) Develop a system of formation of management reporting automated program that is used at the university;

4) Identify the persons responsible for the collection, analysis results and the formation of management accounting.

Therefore, the results of the study it can be concluded that the implementation of management accounting provide budget accounting adapt to modern conditions of economic institutions and strengthening control over the efficient use of public funds.

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