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## Management Accounting in Russia: Problems of Theoretical Study and Practical Application in the Economic Crisis

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### Abstract

*The aim of the study is to disclosure laws of management accounting development in Russia and to determine the prospects for further development. The study allowed to produce a multi-dimensional grouping of factors of the genesis of management accounting; to identify the degree of impact of the economic crisis on the formation and development of management accounting (considered 'the Great Depression (1929-1933). The recession of the 1970s, the global financial crisis of 2008); to identify positive and negative effects from the crisis in the economy; as well as the contradictions in the system of accounting and analytical support of firm management in the crisis. In addition the authors characterize the influence of social and cultural environment on the national accounting methodology.*

**Keywords:** economics, accounting, management accounting, development of accounting methodology, economic crisis, tools of management accounting.

**JEL Classification:** H12, M00, M41, M48.

as strong as possible, that it is regarded as a reporting tool for operational and strategic management at the macro level. In turn, at the micro level accounting is divided into accounting records, operational and statistical.

- (4) In all periods of the development of accounting thought in Russia there was a huge role of the state. Without its intervention for a long time accounting had only large industrial enterprises and enterprises with foreign capital. In turn, the participation of foreign capital in the authorized capital of domestic enterprises has stimulated the development of financial accounting-oriented reporting to external users. Overall, the domestic accounting school is certainly legal, focused on the implementation of the fiscal functions of the state. In the post-reform period under the state influence there were a lot of changes in the system of accounting and reporting, but their feature was intuitive and situational reform, manifested in the form of complication and increasing the number of indicators in the reporting stage of unification and replaced by reducing the amount of information. The absence of a single strategic document for the development of accounting and reporting for many years led to the fact that neither system of economic analysis nor management accounting system received pulses for the balanced development of accounting.
- (5) A significant influence on the development of accounting and analytical and management thought in Russia had a factor of branch structure of the economy or industry specialization. The structure of the domestic economy, many years remained agrarian oriented, determined the prevalence of the simple accounting in income and expenditure records (unigrafizm), which greatly hampered the development of tools of management accounting from a practical and a scientific point of view, as long as the structure of the economy does not change in the direction of growth of the industry. This in turn has given a significant boost to the development of management accounting.

The above features of the development of the scientific thought confirms the fact that the management accounting tools, are effectively applied in practice, the functioning of foreign companies, is need of substantial updating and adaptation to Russian specifics in terms of its use of domestic enterprises.

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