Summary

Subject matter: Features of management accounting at the service industry enterprise (based on LLC "Zolotoy drakon").

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The topicality of the research: External economic environment variability and both difficult internal financial and technical conditions of the Russian service industry enterprises have increased the value of management accounting. As a result, there is an increased need for research of western experience adaptation of management accounting to the Russian economy and development of the modern system tools that allows to manage the efficiency by means of various financial and non-financial figures.

Target of the research is to determine methodological suggestions concerning development and implementation of the management accounting integrated in the management system of the service industry enterprises.

Achieving this goal involves a number of tasks:

to make a theoretical generalization of approaches to managerial accounting determination;

to reveal features and problems of the management accounting at the service industry enterprise on the basis of the analysis of the current system conditions;

to prepare methodical suggestions concerning development and implementation of the complex system of strategic and operational management accounting at the service industry enterprise;

to carry out the analysis of initial prerequisites and conditions for management accounting implementation at the service industry enterprise "Zolotoy drakon";

to develop the mechanisms of management accounting implementation in structure of the service industry enterprise "Zolotoy drakon" including economic,
organizational and behavioral factors by means of methodical suggestions about system positioning.

**Theoretical and practical significance.** Scientific guidelines, conclusions and recommendations of the conducted research can form a basis for carrying out further researches and developments in the sphere of management accounting at service industry enterprise.

The practical significance of the research involves the specific methodical proposals of complex system use of strategic and operational managerial accounting. The results, conclusions and suggestions contained in this research have had practical implementation in LLC "Zolotoy drakon" as evidenced by the reference "Introduction of the recommendations developed in graduation thesis".

**Results of the research:** During the carried-out research the concept of the management accounting with strategic and operational forms is developed, the system operating algorithm is offered in case of consecutive procedures implementation: goal settings of the enterprise functioning and development, reasons for information and analytical needs for business processes management, monitoring and preparation of decisions on the enterprise capacity development.

**Recommendations:** It is necessary to position the management accounting in organizational structure of the enterprise, providing creation of specialized service, inclusion of personnel in structure of financial and economic service, formation of temporary (situational) team - accompanied by recommendations taking into account the sizes of the enterprises, etc.