

CONCEPT OF MANAGEMENT ANALYSIS, ITS OBJECTS, GOALS AND GUIDELINES

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The article focuses on the fact that in the situation of financial and economic volatility in the country Ukrainian enterprises are forced to look for new ways to improve performance due to the ever increasing competition. This implies the development of better methods of management analysis in terms of optimizing purchasing policy, staff incentive system, as well as accounts receivable management and assessment of partner reliability to maintain a strong financial position, which allows for competitive advantage. The article states the current necessity to expand the target boundaries of the management analysis due to the increasing number of its functions as the company processes are becoming more complex and diverse. Other reasons are the need to choose the right solution out of many options, the search of new management practices to improve the functioning of the economic mechanism. Thus, the purpose of management analysis may be defined as follows: promoting the implementation of strategic policy by enhancing the efficiency of business management. The paper suggests new structure of accounting and tax system components of an enterprise and some principles of formation and functioning of the system: system nature, which defines multilevel structure, characteristic features of each level and mechanisms influencing them; complex nature, which determines the use of its own methodological tools for the development of information and analytical support systems; dynamic nature, which establishes the necessity to combine mobility (timing of business transactions) and stability (the possibility of qualitative implementation of the long-term development projects) of the organization; regulation, which determines the operation procedure of the organization as a whole as well as its individual structural units; and formalization which allows to organize and streamline the process. The article also presents conceptual foundations of management analysis for the purpose of making economically grounded decisions and management analysis technique to determine the optimal option of the tax policy of an enterprise.

Key words: management analysis, management accounting strategic policy, techniques and ways of analysis, functions of accounting.

Шмиголь Н.М. КОНЦЕПЦІЯ УПРАВЛІНСЬКОГО АНАЛІЗУ, ЙОГО ОБ'ЄКТИ, ЦІЛІ І НАПРЯМКИ / *Запорізький національний університет, Україна*

Стаття акцентує увагу на тому, що в умовах фінансової та економічної нестабільності в країні українські підприємства змушені шукати нові шляхи для підвищення продуктивності у зв'язку з усе зростаючою конкуренцією. Це передбачає розробку більш досконалих методів аналізу управління з точки зору оптимізації закупівельної політики, системи мотивації персоналу, а також управління дебіторською заборгованістю та оцінку надійності партнерів для підтримки стійкого фінансового становища, для досягнення конкурентних переваг. У статті йдеться про існуючу необхідність розширення цільових кордонів управлінського аналізу у зв'язку із зростанням числа його функцій через те, що бізнес-процеси компаній стають все більш складними і різноманітними. Інші причини полягають у необхідності вибрати правильне рішення з усіх варіантів, пошук нових методів управління, які дозволять поліпшити функціонування економічного механізму. Таким чином, мета управлінського аналізу визначається в статті як сприяння здійсненню стратегічної політики щодо підвищення ефективності управління бізнесом. У статті запропонована нова структура обліково-податкової системи та деякі принципи її формування і функціонування, а саме: система природокористування, що визначається багаторівневою структурою, де визначені характерні риси кожного рівня і механізми, що впливають на них; складний характер, який обумовлює використання власних методологічних інструментів для розвитку інформаційних систем і систем аналітичної підтримки; динамічний характер, який встановлює необхідність поєднувати мобільність (синхронізації бізнес-операцій) і стабільність (можливість якісного здійснення проектів довгострокового розвитку) організації; регулювання, визначає порядок роботи організації в цілому, а також окремих його структурних підрозділів; формалізація, яка дозволяє організувати і впорядкувати бізнес-процеси. Також у статті представлені концептуальні засади управлінського аналізу для цілей прийняття економічно-обґрунтованих рішень і техніку аналізу управління, з метою визначення найбільш оптимального варіанта податкової політики підприємства.

Ключові слова: управлінський аналіз, управлінський облік, стратегічна політика, методи і способи аналізу, функції бухгалтерського обліку.

Шмыголь Н.Н. КОНЦЕПЦИЯ УПРАВЛЕНЧЕСКОГО АНАЛИЗА, ЕГО ОБЪЕКТЫ, ЦЕЛИ И НАПРАВЛЕНИЯ / *Запорожский национальный университет, Украина*

Статья акцентирует внимание на том, что в условиях финансовой и экономической нестабильности в стране украинские предприятия вынуждены искать новые пути для повышения производительности в связи с все возрастающей конкуренцией. Это предполагает разработку более совершенных методов управленческого анализа с точки зрения оптимизации закупочной политики, системы мотивации персонала, а также управления дебиторской задолженностью и оценку надежности партнеров для поддержания устойчивого финансового положения, для достижения конкурентных преимуществ. В статье говорится о существующей необходимости расширения целевых границ управленческого анализа в связи с ростом числа его функций из-за того, что большинство бизнес-процессов компаний становятся все более сложными и разнообразными. Другие причины заключаются в необходимости выбрать правильное решение из всех вариантов, поиск новых методов управления, которые позволят улучшить функционирование экономического механизма. Таким образом, цель управленческого анализа определяется в статье как содействие осуществлению стратегической политики по повышению эффективности управления бизнесом. В статье предложена новая структура учетно-налоговой системы и некоторые принципы ее формирования и функционирования, а именно: система природопользования, определяется многоуровневой структурой, где определены характерные черты каждого уровня и механизмы, влияющие на них; сложный характер, который подразумевает использование собственных методологических инструментов для развития информационных систем и систем аналитической поддержки; динамичный характер, который устанавливает необходимость сочетать мобильность (синхронизации бизнес-операций) и стабильность (возможность качественного осуществления проектов долгосрочного развития) организации; регулирование, определяет порядок работы организации в целом, а также отдельных его структурных подразделений; формализация, которая позволяет организовать и упорядочить бизнес-процессы. Также в статье представлены концептуальные основы управленческого анализа для целей принятия экономически обоснованных решений и техника управленческого анализа, с целью определения наиболее оптимального варианта налоговой политики предприятия.

Ключевые слова: управленческий анализ, управленческий учет, стратегическая политика, методы и способы анализа, функции бухгалтерского учета.

INTRODUCTION

In the situation of financial and economic instability in the country Ukrainian enterprises are forced to look for new ways to improve performance due to the ever increasing competition. This implies the development of better methods of management analysis in terms of optimizing purchasing policy, staff incentive system, as well as accounts receivable management and assessment of partner reliability to maintain a strong financial position, which allows for competitive advantage.

In the transition period it is urgent to integrate together financial, management accounting and management analysis, which form the interaction of two concepts:

- Management analysis as a way of adjusting and decision making;
- Management accounting as management information base concept.

That is, the functions of management accounting (in addition to accounting, planning and control function) also include the analytic one. Its implementation is entrusted to the management analysis, which is an integral part of economic analysis in the context of its objects, goals and objectives, and guidelines.

FORMULATION OF THE PROBLEM

The essence and principles of management accounting and analysis in the modern economy are studied in the works of I. A. Avrova, I. V. Averchev, M. A. Vahrushyna, K. Y. Voronova, N. D. Vrublevsky, T. P. Karpov, A. D. Sheremet, V. E. Kerimov, I. Mizikovsky, V. F. Paly, V. P. Savchuk. An important contribution to the development of management accounting and analysis was made by such national scientists as S. F. Golov, L. Napadovskaya, M. G. Chumatchenko, F. F. Butynets, O. Karpenko, A. Lyshylenko, M. S. Pushkar, V. Sopko.

Despite the fact that there is obvious interest for the management analysis issues, scientists do not have a unanimous approach to defining the essence of the concept of "management analysis", its goals and objectives [1, 2].

THE AIM OF THE ARTICLE

The aim of the research is to study the concept of management analysis and its place in the accounting and analytical support of decision making.

RESULTS

Management analysis is an internal analysis of business processes of organizations based on the use of operational relevant information of confidential nature, taking into account industry-specific companies and aimed at making rational operational and future managerial decisions.

Management analysis is positioned as an element of strategic management, contributing to the development of new methods of improving the management of organizations, which expands our understanding of management analysis in the context of goals and objectives under consideration. So, while earlier foreign and domestic practice saw cost assessment, cost calculation and management as the primary goal of management analysis, today it is only a small part of the goals it is supposed to solve [3].

Therefore, there is a need to expand the target boundaries of the management analysis due to the increasing number of its functions as the company processes are getting more complex and diverse. Other reasons include the need to choose the right solution out of all option, the search of new management practices to improve the functioning of the economic mechanism. Thus, the purpose of management analysis may be defined as follows: promoting the implementation of strategic policy by enhancing the efficiency of business management [4].

There is no standard practice of management analysis in the regulatory documents, which allows the use of different methods, techniques and ways of analysis, so we can make a conclusion about the possibility of an individual approach.

Management analysis is based on information provided by management accounting, but it was singled out of the economic analysis. Hence, management analysis is considered to be an integral part of management accounting and economic analysis, performing one of the main functions of accounting, analysis and control over financial and economic processes in the organization, aimed at evaluating the past, current and future performance of organizations.

Review of the framework of foreign and domestic academic economists led to the conclusion that the management analysis has industry-specific features that must be considered in the analysis process. For example, vector of management analysis in organizations are: inventory analysis, sales analysis, analysis of accounts receivables and cost analysis. Each of these vectors also has its own industry-specific features.

It is found that the conditions for the innovative economy development require the use of cutting age technologies to develop and make management decision, which is critical for both the chief executive of the organization and managers at all levels. This is due to the fact that only organizations which use modern technological decision making procedures, including accounting and tax systems, can survive, thrive and perform well in a highly competitive market.

Accounting and tax system of an economic entity is a multifunctional complex of elements which accumulate, register, generate, store, evaluate and analyze data, including information on the status of financial and managerial performance, fiscal and business risks, financial performance monitoring and control. The components of the accounting and tax system are presented in Figure 1 [5, pp. 297-309].

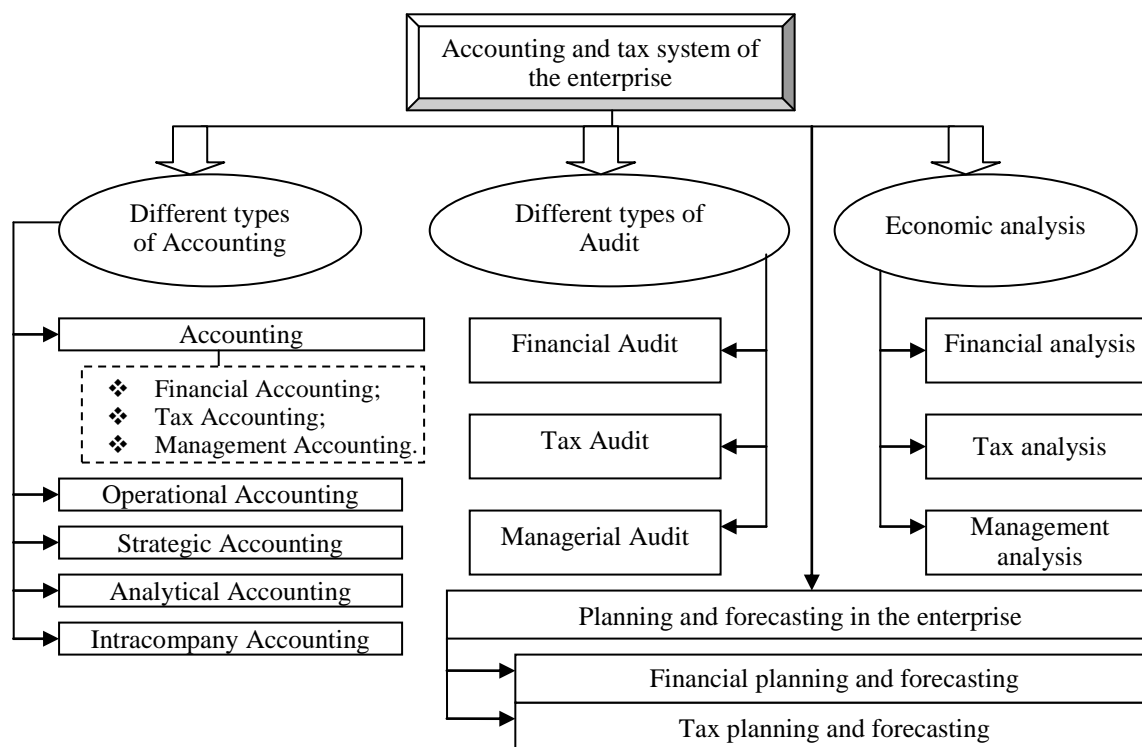


Fig. 1. Components of accounting and tax system of an enterprise

Formation and functioning of the system is based on the following principles:

- 1) system nature, which defines multilevel structure, characteristic features of each level and mechanisms influencing them;
- 2) complex nature, which determines the use of its own methodological tools for the development of information and analytical support systems;
- 3) dynamic nature, which establishes the necessity to combine mobility (timing of business transactions) and stability (the possibility of qualitative implementation of the long-term development projects) of the organization;
- 4) regulation, which determines the operation procedure of the organization as a whole as well as its individual structural units; and formalization which allows to organize and streamline the process.

International practice recognizes the category of "accounting and tax system", which meets the needs of users in the rational mechanism of management functioning. Integration of accounting subsystems contributes to this problem solution. In our opinion, the relationship of these subsystems can be defined as internal mechanism providing data for the informational analytical tax support of the organization. These are data on the basic quantitative and qualitative performance indicators, aimed at making operational tactical and strategic decisions by users of the information.

For the purposes of tax system functioning we use a wide range of indicators that are necessary for planning and forecasting financial results and tax payments, management decisions, and ultimately determine the tax policies of the organization, identified the essential criteria and features of integrated association of retrospective, operational, perspective tax and management analyses.

Management and tax analysis tools creation is based on information resources provision and integration. The information that is formed in the course of business organization can be represented with an accounting data array.

Information required for management and tax analysis must be timely, relevant, and reliable. Correct creation of information basis lets us efficiently carry out administrative and tax analysis of the financial activities of an organization.

Analytical activities of an economic entity include a comprehensive and profound study of economic data concerning the functioning of analysis object, and are determined by the user availability of information flow analysis. And the more accessible it is, the more meaningful and complete the results of the analysis will be.

Variety of analysis functions (tax and management analysis) in the control system generates a variety of activities, goals and objectives, contents, methods and forms. Tax analysis accumulates information data, evaluates the financial condition of the organization, analyzes and predicts the level and structure of cash flows. To create reliable tax indicators at the micro level the conceptual elements of tax analysis must be defined (Fig. 2).

Operation of any socio-economic system occurs in a complex interaction of internal and external factors which affect the process of tax analysis.

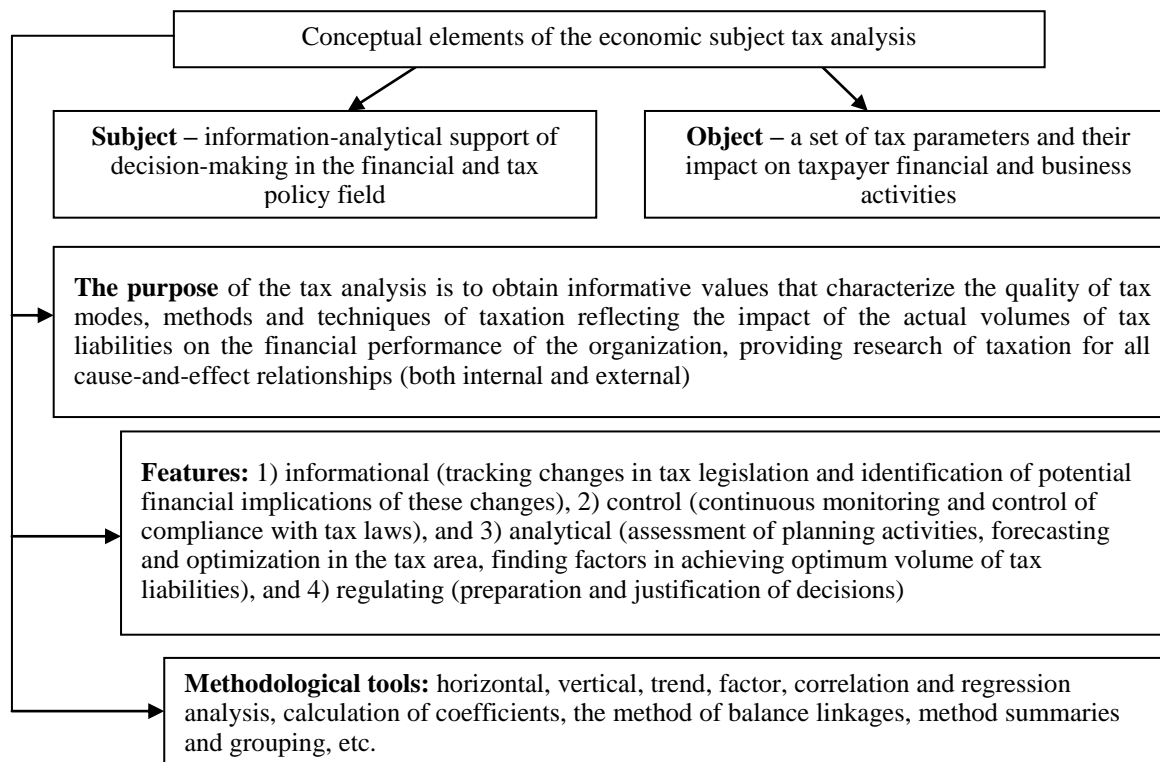


Fig. 2. Conceptual elements of fiscal analysis of economic entity

This process is based on the specifics of the financial and economic activities of the economic entity, generating tax liabilities; on the ability to determine their impact on the amount of the tax burden and on the balance of production and state interests. Therefore, tax analysis is an essential component of accounting and tax management system.

Tax analysis, in terms of content and completeness of the studied issues, is a thematic analysis of individual indicators or groups of indicators, certain relations in the taxes area, which is conducted primarily to improve the efficiency of management and tax laws. In the current economic conditions we should carry out assessment of the organization performance in combination with examining indicators, factors and causes which affect the summarizing indicators of the organization performance. Tax analysis enriches the content of complex analysis, provides complete and comprehensive study and reinforces the study of manifestations of systemic financial and economic activity of the enterprise. All key linkages in the tax analysis are formed through the object of taxation [6].

Tax analysis in some cases can be studied in mutual relations with other types of analysis (management) or as part of complex analysis. Conceptual bases of management analysis presented in Figure 3.

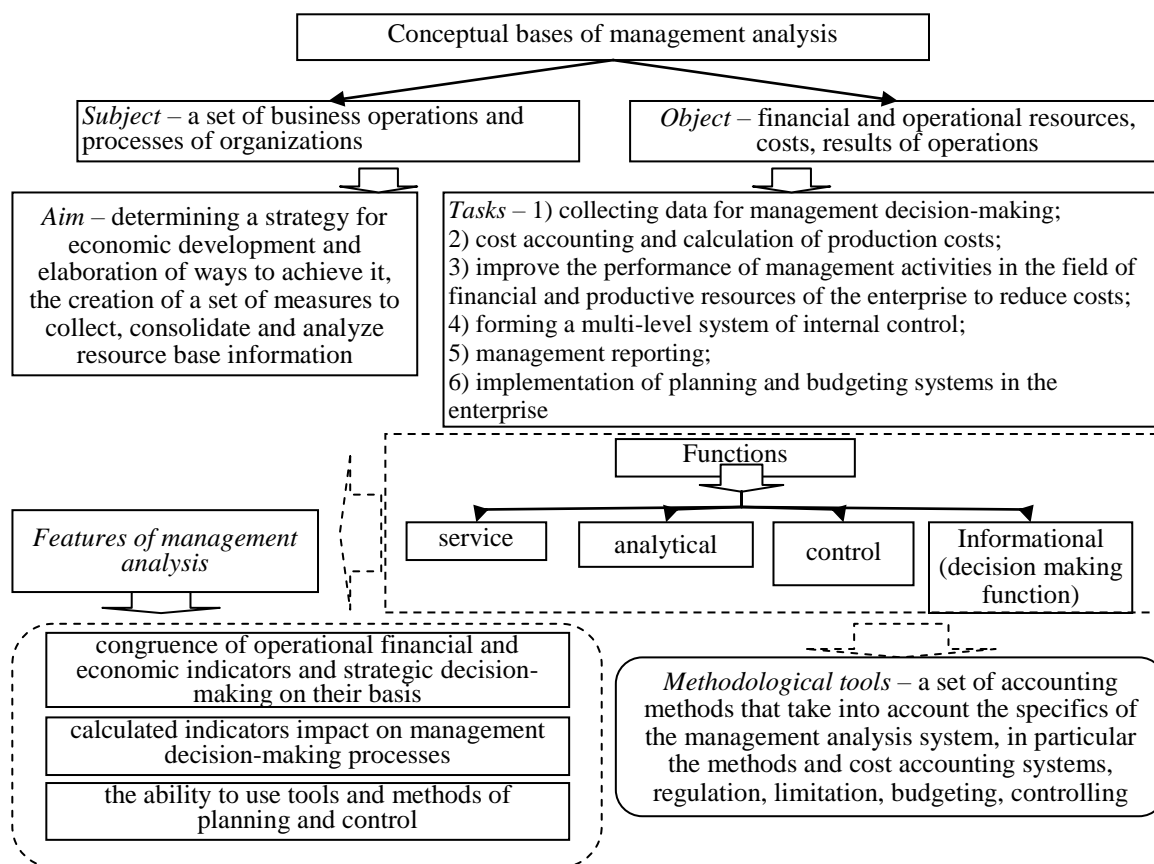


Fig. 3. Conceptual foundations of management analysis for the purposes of economically grounded decision-making

It was found that the management analysis is based on all kinds of accounting information, which is an important source for planning, control and decision-making. It aims to identify the internal resource potential and capabilities of the organization, to assess the current status of activities, identification of strategic issues. Informative values that appear as a result of management analysis, define its role in finding problematic issues of organization competition policy, so this information is confidential and is used only by the organization's management to make tactical and strategic management decisions.

Management analysis is needed to compensate for the deficiencies of financial analysis and allows making informed decisions in the management and fiscal sphere by internal users [7]. The implementation of management and tax analysis at the micro level should be based on the following principles (Fig. 4).

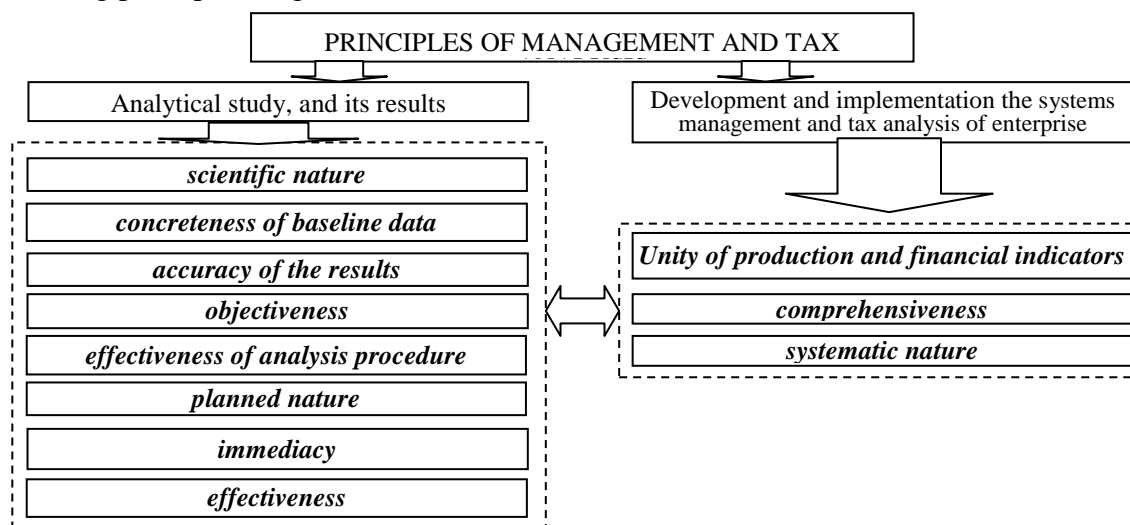


Fig. 4. A set of principles of management and tax analysis

Thus, the introduction of administrative and tax analysis is necessary to assess the financial and economic activities of the organization, as well as for the use of evaluation results in order to make economically reasonable decisions.

In order to make effective management decisions an organization must have a clearly organized structure in which the person in charge of certain processes of economic activity is responsible for them. It is necessary to analyze issues of determine the impact of taxes, which are related to income and expenditure, on the organization in general and its financial condition [8, 9]. This requires the creation of management analysis methods to determine optimal variant of organization tax policy (Fig. 5).

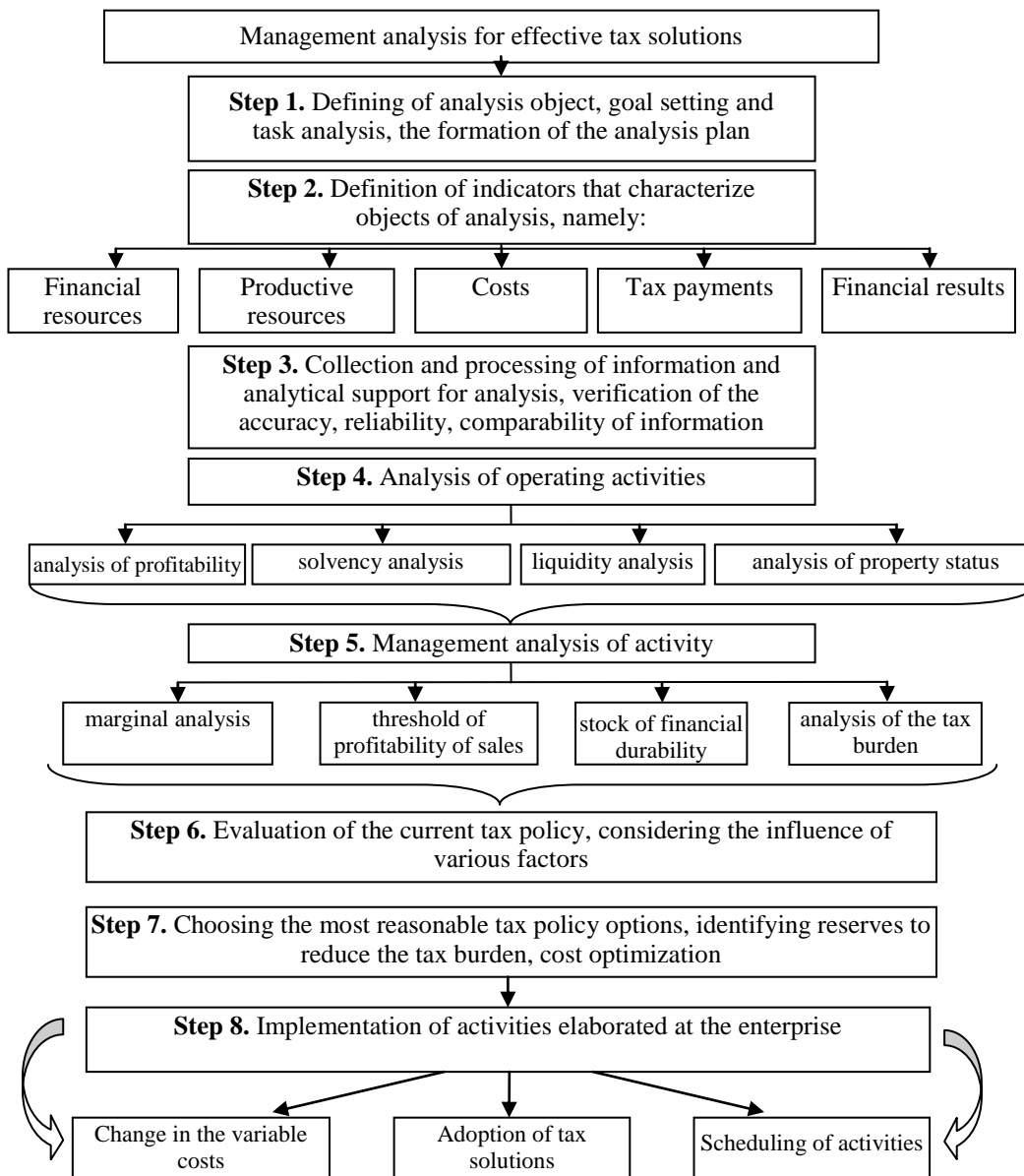


Fig. 5. Management analysis method to determine the optimal variant of the tax policy of the enterprise

An important element of the methodology is to calculate the contribution margin, the threshold of profitability and financial strength of the stock, followed by analysis of indicators. It is necessary to analyze the impact of certain factors affecting the operations of the organization. Interaction of management analysis and taxation is the process of generating income and expenses, which result in tax liabilities.

Marginal analysis allows comparing the feasibility of various options of tax policy and choosing the best of them with a larger stock of financial strength and, consequently, a lower level of minimum revenue that determines the achievement of break-even point. You also

need to consider the structure of the tax expenditures associated with the influence of the change in revenue [10].

Two options were analyzed: 1) selection of indicators based on the same sales revenue; 2) selection of indicators based on different sales. When the first option is used the level of revenue is considered the best if it ensures achieving less revenue at break-even point. When the second option is used, financial headroom is calculated and compared according to each revenue amount. Practical implementation of the second option is shown in Table 1.

Table 1 – Implementation of procedures for the selection of optimal tax policy options on the basis of marginal analysis (based on indicators of "breakeven point " and "financial headroom")

Data	Version I, \$	Version II, \$
Initial of information and analytical data		
1. Sales revenue	17 210 000	17 129 443
2. Tax costs of the organization: total	139 953	139 263
Including: 2.1. constant	78	77
2.2 variables	139 875	139 186
3. Organization costs (excluding tax): total	15 565 000	15 493 345
Including: 3.1. constant	7000	6 967
3.2 variables	15 558 000	15 485 222
4. Profit from sales	78 000	1 496 835
Calculated values (marginal analysis)		
5. constant costs (line 2.1 + line 3.1)	7 078	7 044
6. variables costs (line 2.2 + line 3.2)	15 697 875	15 624 408
7. Sum of the marginal income (line 1- line 6)	1 512 125	1 644 221
8. Revenue that achieve break-even point ((line 1 x line 5) / line 7)	80 557	72 582
9. Stock of financial durability (lines 1- 8)	17 129 443	17 056 861

Data analysis showed that under the same sensitivity of profit to changes in revenue the first option is preferable since it has higher financial headroom.

CONCLUSION

To summarize, it should be noted that, based on the review of foreign and national academic economists frameworks, the author concludes that management analysis has industry-specific features that must be considered during its implementation.

Procedure for the formation of accounting and tax system is based on the following principles: systematic nature, integration, dynamism and regulation.

Information required for the management and tax analysis must be timely, relevant, and reliable. Proper creation of data-base allows for quality management and fiscal analysis of the financial and economic performance.

The author concludes that the analysis is based on full management accounting information, which is an important source for the planning, control and decision-making. It aims to identify the internal resource potential and capabilities of the organization, to assess the current status of activities, identification of strategic issues.

The author works out a set of management and tax analysis principles required to assess financial and economic activities of a business, as well as to use the assessment results in order to make economically grounded decisions. The study also suggests a working method of management analysis to determine the optimal business-specific tax policy option.

The article concludes that the most important mandatory payments in terms of amount are corporate income tax and insurance fees. Therefore, it is recommended that the management solution of changing accounting policies to optimize these payments should be considered in future.

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ПРОБЛЕМА ФОРМУВАННЯ РЕЗЕРВУ СУМНІВНИХ БОРГІВ У КОНТЕКСТІ ЕФЕКТИВНОГО УПРАВЛІННЯ ДЕБІТОРСЬКОЮ ЗАБОРГОВАНІСТЮ

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У статті проаналізовано статистичні дані обсягу дебіторської заборгованості підприємств України за 2009-2012 рр. та визначено її частку в структурі оборотних активів. Обґрунтовано необхідність управління дебіторською заборгованістю і зокрема досліджено значення резерву сумнівних боргів у процесі управління. Наведено основні методи формування резерву сумнівних боргів, а саме застосування абсолютної суми сумнівної заборгованості та застосування коефіцієнта сумнівності. Подано механізм розрахунку резерву з використанням зазначених методів. Зазначено на існування трьох можливих способів розрахунку коефіцієнта сумнівності, таких як визначення питомої ваги безнадійних боргів у чистому доході, класифікація дебіторської заборгованості за строками погашення, визначення середньої питомої ваги, списаної протягом періоду дебіторської заборгованості. Визначено переваги та недоліки методу абсолютної суми сумнівної заборгованості та порівняні між собою зазначені способи розрахунку коефіцієнта сумнівності. Обґрунтовано доцільність застосування вказаних методів на підприємствах. Розглянуто основні проблемні аспекти застосування резерву на практиці, такі як недосконалість нормативного регулювання, терміни нарахування, ігнорування підприємствами необхідності створювати резерв тощо. Проаналізовано рекомендації щодо терміну нарахування сумнівних боргів: зазначено вимоги П(С)БО та визначена точка зору українських науковців з цього питання. Вказано, що резерв сумнівних боргів слід обчислювати на дату балансу, тобто щоквартально – при його складанні. Перераховано причини, що перешкоджають створенню резерву сумнівних боргів на українських підприємствах. Вказано, за яких умов резерв сумнівних боргів дійсно може бути одним із засобів ефективного управління дебіторською заборгованістю.

Ключові слова: дебіторська заборгованість, управління дебіторською заборгованістю, сумнівна заборгованість, безнадійна заборгованість, резерв сумнівних боргів, коефіцієнт сумнівності.

Сьомченко В.В., Дядюн Е.А. ПРОБЛЕМА ФОРМИРОВАНИЯ РЕЗЕРВА СОМНИТЕЛЬНЫХ ДОЛГОВ В КОНТЕКСТЕ ЭФФЕКТИВНОГО УПРАВЛЕНИЯ ДЕБИТОРСКОЙ ЗАДОЛЖЕННОСТЬЮ / *Запорожский национальный университет, Украина*

В статье проанализированы статистические данные объема дебиторской задолженности предприятий Украины за 2009-2012 гг. и определен ее удельный вес в структуре оборотных активов. Обоснована необходимость управления дебиторской задолженностью и в частности исследовано значение резерва сомнительных долгов в процессе управления. Приведены основные методы формирования резерва сомнительных долгов, а именно применение абсолютной суммы сомнительной задолженности и применения коэффициента сомнительности. Представлен механизм расчета резерва с использованием указанных методов. Указано существование трех возможных способов расчета коэффициента сомнительности, таких как определение удельного веса безнадежных долгов в чистом доходе, классификация дебиторской задолженности по срокам погашения, определения среднего удельного веса списанной в течение периода дебиторской задолженности. Определены преимущества и недостатки метода абсолютной суммы сомнительной задолженности и сравнены между собой указанные способы расчета коэффициента сомнительности. Обоснована целесообразность применения указанных методов на предприятиях.