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MANAGEMENT AND COST ACCOUNTING OF PROVIDING EDUCATIONAL SERVICES: THEORY AND PRACTICE

Higher education institutions usually do not pay much attention to internal management, focusing mainly on ensuring price competitiveness of its own range of educational services by searching consumer education. Management and cost accounting is seen as the most effective means of improving the efficiency of education. Therefore, the current study aims to form theoretical and methodical positions and develop practical recommendations to improve the management and cost accounting of educational services in the management of higher education institutions.

The first step in the implementation of management accounting is to determine centers of responsibility in higher education, including cost center that allows securing control costs by heads of different departments. Construction of management accounting in higher education requires a clear separation of educational, administrative service, support units.

On the basis of primary as well as educational and organizational documentation, there must be formed

the reports of leaders of structural subdivisions, which would envisage possibility of further generalization of data about charges according to directions of preparation and educational levels. For this purpose, it is suggested to form the reports of leaders of structural subdivisions, formed information of direct charges of structural subdivisions and made up list of account of charges of corresponding direction of preparation.

Thus, in order to be effective, managerial accounting in high school has to ensure the information framework, directions and specification of which would depend on the needs of management in decision-making in the subsystem management costs. The accounting information, determined by the author, will enable the organization to provide cost accounting of higher education institutions by cost centers and their places of origin, strengthening the monitoring of the efficiency of departments, faculties, institutes, administrative and economic services and increasing the accuracy of the calculation of the cost of education.