



Role of managerial accounting in the innovative enterprise

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ABSTRACT

In hereby drawing up comprehending accounting and for her including the management in the aspect was characterised. A process of implementing the innovation in the organization along with the structure of the course of the innovative process was described. They effected representative including the place of accounting in the innovation management of the enterprise.

Keywords: accounting, management, enterprise, innovation

1. INTRODUCTION

Stating the role of accounting in the business administration isn't explicit. It is possible to state that it is truly justified and is an inherent element of the operations of every enterprise. The enterprise wouldn't have a *raison d'être* without accounting, even if on account of the need to draw up a balance sheet. The correctness of the business administration, or also a realization of one of the most important managements functions controlling is which are increasing starting activities being aimed at a planning, organising and registering of economic events, that is in other words comprehending accounting [1].

The role of accounting in the business administration is very important and is a base in every well-oiled organization. The lack of keeping the appropriate accounting level results in

all penalties imposed on the given organization as well as causes liquidating for her in the short time. Thanks to comparing balance we can inventory economic events and estimate their value in the way in accordance with the Accounting Act.

Visualising comprehending accounting is a purpose of this study and of his including in the aspect the management. A process of implementing the innovation in the organization along with the structure of the course of the innovative process was described. They effected representative including the place of accounting in the innovation management of the enterprise.

2. COMPREHENDING ACCOUNTING

Accounting is a system of constant registering, of presenting and of including events in statistical data in the economic register in the financial measure. Business transactions are being taken hold according to existing, distribution, consumer and accumulation production processes. Accounting is a system showing the conducted business activity the kind and the specificity which is being subjected to the evaluation. A creature is a specific objective of accounting reliable and of actual image of the event of the material and financial situation of business entity. Every economic events which financial character has are becoming part of an image of establishments of the accounting department as well as influences in turns of situation of the business entity [1].

3. ACCOUNTING IN THE ASPECT OF THE MANAGEMENT

The management is process associated with action and the organization development. It is set of action including the planning both the decision making, organising, conducting, i.e. driving people and controlling dispatched to resources of organization and made with the intention of achieving objectives of the organisation in the efficient and effective way". One should still emphasize that motivating which indeed influences the correct course of the process of managing is also significant. The management is a process which he is stealing among the management authority, but the managed object i.e. the enterprise, using essential information systems for taking the right decisions". Assigning specific tasks is an important issue for the team of employees this way so that they appropriately carry them out into the effective way. Achieving determined results at using appropriate resources is a being. Procedures of having an influence in the management are connected with the inspection processes of the course of allotted tasks and motivating their contractors.

These two processes are connected with oneself and cohesive. An agreement of these processes which can point at the effectiveness of the planning is a condition of the correct accomplishment and the correct organization. The control should in some meaning motivate for implementing necessary actions, and at the same time motivate for making action being aimed at avoiding adverse effects. Managing inseparably is connected with decision-making processes which consists in codifying information into types of aspirations and action and on the appointment for the accomplishment one from most appropriate.

These decisions should be associated with planning the corporate strategy and his individual targets, as ways for the accomplishment, with determining purposes needed for it of

necessary means, establishing ways of making, the type of the control and results and the selection of the right persons for the completion of these undertakings of the undertaking covered with the development goal. It is important so that decisions correctly are chosen, that is the ones most accurate and best, and at the same time most appropriate. The competition taking root and the turbulence of surroundings are extorting change of current behaviours which should be associated with the increase in the effectiveness of the process of managing. Everyone for the worker irrespective of the performed function should be involved in the process of managing [2]. The relation of the realization of the function of the entrepreneurship is classifying in stating the potential,, comprehended as trainee creativity of the organization, different innovations, and consequently itself for fitting the offer to needs of the customer, i.e. responding to the changing environment. In the organization in meeting the conditions of the knowledge codification typical of her is a substantial role amongst all employees. For the worker they should consciously share oneself with one's knowledge. Managing should be prepared for causing all changes being aimed at streamlining functioning of the management [3].

Controlling, or also very management in the aspect accounting, that is the management accounting is indeed needed in order to preserve fundamentals of the control. In the assessment of the process of the management, and more precisely in the evaluation of financial results special the role is falling to the cost analysis of the factor of the work. All enterprises in market economy conditions forced is to conform to discipline of the economic calculation. Controlling is an intentional and conscious coordination and integration of the planning and the control in one aspect of the management.

Globalizing comprehending accounting, it is possible to state that the entire accounting department is managerial accounting, since the all information which are being created by her, is being dedicated for business administration. The sweep of accounting rules cannot actually be used in conditions for the administration [4].

The management accounting is a collection system, of the aggregation, classification, analysis and presenting financial information and nonfinancial assisting the management of the enterprise in the decision making and the inspection of their realization. Systematic delivering to units of management the enterprise of information facilitating taking the right decisions in defined actions is a basic aim of managerial accounting. The management accounting to a large extent is adapted for the kind of activity and the way of managing this organization. Information of managerial accounting is being used by the management board of the enterprise in all managements functions, where above all they serve the planning and the control and for effective motivating. A correct receipt of information aspects is significant. Having one of important functions of beings the influence on the quality of the process of managing is planning which is answering the activity of the company for creating possibilities, which means that designing the format of the realization of this function behind the help suitable for this aim of the measures [5].

4. IMPLEMENTATION PROCESS OF THE INNOVATION IN THE ORGANIZATION

Growing market requirements cause the need for constant reacting to needs and wishing the key prospects more quickly than the competition. This action requires pursuing the specific

innovative policy not only from the enterprise supporting innovations both stimulating their development and implementing, but also having an influence on a market and using happening changes, as chances of taking new strategies. The possibility of implementing the innovation in every enterprise is reduced, since requires the high expenditure on the research and development work or the purchase of the licence, and hence can constitute the essential barrier for recruiting them and of applying [6].

A sequence of corner kicks of factors which Table 1 is showing influences the innovative process of the enterprise.

Table 1. Factors affecting innovative processes in the organization.

Name of agent	Meaning of the factor	Remarks
Stores of the scientific and technical knowledge, potential scientifically-developmental.	He constitutes important sources of innovations, determines bases of the innovative activity.	Researches are deciding on stores of this knowledge.
Development of the science and technology, innovative policy.	He appoints directions of this development, is deciding on the amount of the expenditure on B+, is deciding on the education system.	The strategy is subordinated to the achievement of the goals social-economic.
Stage of the socio-economic development of the country, structure of the economy.	He determines the general innovative mechanism and the degree of making the technical thought conditional from the import on the given economy.	He is making decisions about the role of you in the forming of the innovative mechanism.
System of functioning of the economy.	He is deciding on the face of the innovative mechanism and his effectiveness.	Here character of the market is playing an important role.
Factors socio psychological and cultural.	They contain important motives for the innovative activity (ambition, prestige).	Visible danger of the asymmetry between a mushroom growth of the technique and the adaptation process in the sphere of the psyche and the culture of the man.

Source: A. Pomykalski, managing innovations, the Scientific publishing company PWN, Warsaw, p. 81.

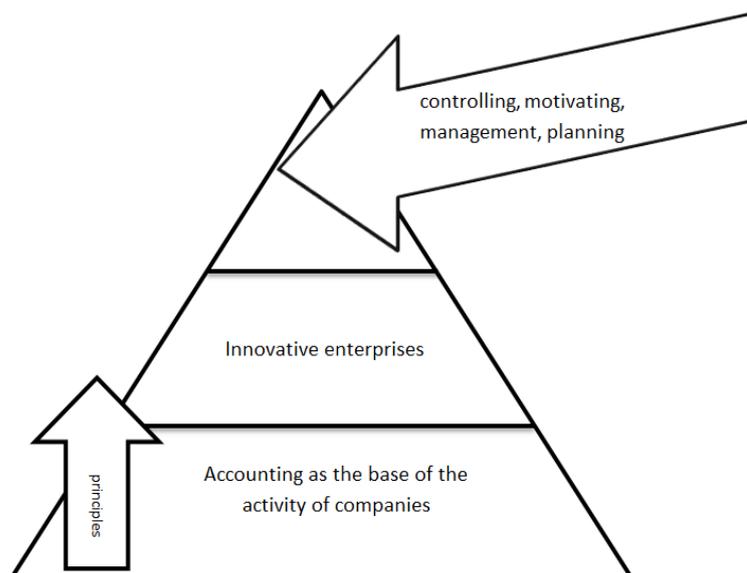
A. Pomykalski divided determinants innovative processes, he considered reports of microeconomic surroundings and macroeconomic along with resources of the company affecting the development of innovation. The ranking was presented in the above table.

5. STRUCTURE OF THE COURSE OF THE INNOVATIVE PROCES

The innovative process consists performance of activities being aimed at a coming into existence, of later ripening and popularizing technical ideas for the serving practical application. As part of this innovative process they are accessing all phases of technological changes, and more precisely the invention, i.e. the idea and the innovation in character of the invention and practical for her applying in the given organization [7].

Course of the innovative process - it is possible to connect with the product life cycle which consists of such stages, as: introduction, height, maturity, fall, pullout. Exactly eyeing this product life cycle, especially to the first phase, i.e. releasing new releases on the market we notice the final stage of the conducted process of an innovative given product. Specifying new releases before releasing new releases on the market had to pass the certain route road of the evolution. This road consists of such activities, as: examination, development, designing and implementing. An examination is searching for new services, ideas, products, information. Development - improving services existing at that particular moment, ideas, products of information. Design - transferring requirements into the tongue understood for the interested parties, in the suitable form for using while using or producing. Implementing - implementing services, of products to the market.

6. REPRESENTATIVE INCLUDING THE PLACE OF ACCOUNTING IN THE INNOVATION MANAGEMENT WITH ENTERPRISE



Source: own study

The aspiration to the innovative enterprise is a need for the functioning of the organization nowadays in the aspect of supporting her on the profitable level. A conduct of operations of competitive products being aimed at a maximization of the profit by implementing more is setting every organization [8]. Turbulence of surroundings and willingness of the aspiration to the innovation must be carried out according to accounting rules what was shown in Picture 1.

Managing innovations, or also making all action which are heading towards constructing something new better than already existing require accommodating themselves to prevailing accounting rules. Accounting is the basis for action of innovative enterprises which indeed influence the correctness of applied economic action. He is crucial elements influencing correct functioning: planning, management, motivating and controlling [9].

7. CONCLUSIONS

Accounting exists in the life of every enterprise, even if from accounting considerations in drawing up a balance sheet. Controlling is one of the most important managements functions which closely is connected with accounting, i.e. with the system of constant registering, presenting, including statistical data in economic events. The control function should aspire for implementing action being aimed at avoiding adverse effects. The growing competition is heightening employing all employees in the organization, not only managing.

The management is closely tied together with finding the potential in producing creative individuals of the comprehended, as trainee organization in the aspect of the innovation creating various aspects. Controlling is equally important in the aspect of preserving fundamentals of the control. Watching more closely notional including accounting it is possible to tell managerial accounting the entire accounting department contains aspects. Managing innovations, or also making all action which are heading towards constructing something new better than already existing. Contemporary aspects of the conduct of business irrespective of her kind are being combined with the keen competition. Managing the innovation of enterprises consists on constant developing, improving and improving production possibilities. Hammering the competition and keeping the current position are essential.

It is possible to distinguish representative including the place of accounting in the innovation management with enterprise which is pointing at natural aims in order to get the competitive edge and the maximization of profits. Accounting is a thug of fundamentals of innovative activities of companies which direction and the correctness of applied action appoint, or also business transactions. Accounting is an inherent element of managing along with functions, so as: planning, management, motivating and controlling.

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