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**THE RESPONSIBILITY CENTERS OF A HIGHER EDUCATIONAL  
ESTABLISHMENT: CLASSIFICATION AND FEATURES****ЦЕНТРИ ВІДПОВІДАЛЬНОСТІ ВИЩОГО НАВЧАЛЬНОГО ЗАКЛАДУ:  
КЛАСИФІКАЦІЯ ТА ОСОБЛИВОСТІ**

Features for the classification of structural subdivisions of a higher educational institution as centers of responsibility have been formulated. The structural units of the higher educational institution have been determined as specific centers of responsibility. The indicators for which each responsibility center of a higher educational institution is responsible and the nature of responsibility for specific indicators are characterized. It was established that most of the structural divisions of the state higher education institution according to the proposed classification are mixed centers of responsibility. It has been determined which tasks of management accounting in a higher educational institution can be solved when accounting is carried out in specific centers of responsibility of the educational institution.

**Keywords:** higher educational establishment, responsibility centers, types of responsibility centers, classification features, criteria of responsibility, indicators.

Проаналізовано сучасний стан дослідженості теоретичного підґрунтя формування центрів відповідальності підприємств, організацій та установ різних форм власності з урахуванням різноманітних умов функціонування навколишнього економічного середовища, результати чого свідчать про те, що цим питанням та проблемам приділяється увага. При цьому, стосовно теоретичних аспектів формування центрів відповідальності у ВНЗ з урахуванням різноманітних факторів та чинників впливу, які є актуальними на сьогоднішній день, слушно зазначити, що такі питання описуються досить тезисно або наводяться узагальнено в наукових працях, що, в свою чергу, підкреслює важливість створення такого наукового підґрунтя для застосування у практичній діяльності ВНЗ за сучасних умов функціонування українського ринку освітніх послуг.

Сформульовано ознаки для класифікації структурних підрозділів ВНЗ у якості центрів відповідальності, а саме: за суб'єктом відповідальності; за повним охопленням елементів витрат, доходів та інвестицій; за характером відповідальності. Визначено структурні підрозділи ВНЗ у якості конкретних центрів відповідальності. Охарактеризовано показники, за які відповідає кожний центр відповідальності ВНЗ, та характер відповідальності за конкретні показники. Установлено, що більшість структурних підрозділів ДВНЗ за запропонованою класифікацією є змішаними центрами відповідальності. Визначено, які завдання управлінського обліку у ВНЗ можуть вирішуватися при здійсненні обліку у конкретних центрах відповідальності закладу освіти (створення інформаційного забезпечення планування та контролю ефективності діяльності ДВНЗ та його основних структурних підрозділів; створення інформаційного забезпечення ціноутворення; вибір найефективніших напрямків розвитку навчального закладу; створення інформаційного забезпечення вибору найефективніших способів використання ресурсів ДВНЗ; створення інформаційного забезпечення розрахунку собівартості освітніх послуг; створення інформаційного забезпечення розподілу накладних витрат навчального закладу між його підрозділами та видами послуг; створення інформаційного забезпечення розрахунку результатів діяльності ДВНЗ).

**Ключові слова:** вищий навчальний заклад, центри відповідальності, види центрів відповідальності, ознаки класифікації, критерії відповідальності, показники.

**Statement of the problem.** It is obvious that the effectiveness of the activities of a higher educational institution directly depends on how effectively it works, what contribution each of its structural divisions makes to the effectiveness, how rationally its available resources are used in conditions of limited funding, how society evaluates the services provided by the higher educational institution, whether it is correct formed portfolio of specialties, etc.

A feature of the formation of planned indicators of higher education institutions is the dependence of their values on society's needs for specialists in specific specialties. The primary indicator, which should be planned directly at the university, is the contingent of students. The structure of the contingent of students, the formation of which involves the selection of students who can study on a budgetary basis and at the expense of their own funds, affects the value of the indicators of the university budget. Based on the planned value of the contingent of students, the planned values of the teachers' workload are determined. The quantitative composition of departments' staff and, ultimately, the value of specific items of higher education expenses, in particular, the amount of expenses for the remuneration of professors and teaching staff and charges for it, depend on the workload of teachers. The planned contingent of students also affects the planned amount of higher education income from educational and professional training of students and the amount of expenses related to such training.

Therefore, the generalization of such information for the purpose of analyzing the effectiveness of higher education institutions is generally possible using management accounting tools, the formation of a system of which within the state higher educational institution is possible by applying the decentralization of the management of the educational institution by separating the centers of responsibility within the institution according to the appropriate criteria.

Thus, the generalization of the theoretical aspects of the formation of responsibility centers in higher educational institutions, taking into account various factors and influencing factors, will allow to create a scientific basis for the decentralization of the management of the educational institution and the formation of an information base for making decisions regarding the planning of the main indicators of the activity of higher education institutions under the modern conditions of the functioning of the Ukrainian market of educational services.

**Analysis of recent research and publications.** To date, in the special and scientific literature, attention is paid to the issue of creating a theoretical basis for the formation of responsibility centers of enterprises, organizations and institutions of various forms of ownership, taking into account the various conditions of the functioning of the surrounding economic environment. Thus, O.V. Miroshnychenko, N.V. Vynnychenko, and N.L. Andrieieva considered the issue of organizing accounting by responsibility centers in the enterprise management system, analyzed and systematized approaches to defining the concept of "responsibility center", provided a comparative characteristic of responsibility centers, and identified prospects for the further development of accounting by responsibility centers [1], S.V. Skrypnyk highlighted the criteria for assessing the activities of responsibility centers, highlighted the features of the formation of internal reporting by responsibility centers, and listed the requirements for internal reporting of responsibility centers for making management decisions [2], S.A. Shevchuk, A.V. Palash, and M.M. Feshchuk considered the genesis and evolution of the features of positioning responsibility centers in the management accounting system [3], A. Zarosylo analyzed responsibility centers and cost classification as the main positions of management accounting in a state institution [4], S.V. Svirko considered and formulated the theoretical foundations of management accounting in budgetary institutions of Ukraine [5], Yu.O. Kurakina analyzed the impact of the introduction of management accounting and accounting by responsibility centers in budgetary institutions on increasing the efficiency of their activities and identified the main problems of the current stage of modernization of accounting in the public sector [6]. In addition, approaches to solving problems related to the formation and use of material, financial resources and scientific and pedagogical potential are proposed in the conditions of a deficit of budgetary funding and fierce competition in the market of educational services and a reduction in the number of applicants [7], Y.Y. Kharchuk determined the impact of implementing management and accounting by responsibility centers within the framework of the educational institution's management accounting system on the financial stability of state higher educational institutions of Ukraine under modern operating conditions [8], I.M. Hryshchenko, I.O. Tarasenko, and T.M. Nefedova

considered the problems of innovative development of higher educational institutions of Ukraine, systematized the factors of formation of the strategy of innovative development of higher educational institutions in the context of ensuring their competitiveness, considered the issues of changing and transforming the model of modern higher educational institutions, in particular, by forming units (centers) of specific managerial and financial responsibility in the structure of the educational institution [9], I.M. Parasii-Verhunenکو substantiated the feasibility of implementing a decentralized form of cost and financial resource management in multidisciplinary universities based on management accounting by responsibility centers, identified the features of their delimitation in higher educational institutions, as well as the conditions and principles of formation [10] etc.

At the same time, with regard to the theoretical aspects of the formation of responsibility centers in higher educational institutions, taking into account various factors and factors of influence that are relevant today, it is appropriate to note that such issues are described quite concisely or summarized in scientific works, which, in turn, emphasizes the importance of creating such a scientific basis for application in the practical activities of higher educational institutions under modern conditions of functioning of the Ukrainian market of educational services.

**Formulation of the research task.** The purpose of the work is to analyze and generalize the theoretical foundations of the formation of responsibility centers of higher educational institutions, taking into account the specifics of the implementation of activities by the structural divisions of educational institutions under the modern conditions of the functioning of the Ukrainian educational services market.

**Summary of the main research material.** The transformation of financial support of higher educational institutions by the state by giving them significant independence in finding additional sources of financing their activities requires the management of higher education institutions to improve the existing management mechanisms of institutions and create an information base adequate to the modern conditions of the transformation of the economy, the use of which will make it possible to make balanced and justified management decisions regarding search for ways to develop higher education institutions, as well as regarding increasing the effectiveness, efficiency and competitiveness of state higher education institutions in the market of Ukrainian educational services.

To date, such an information base, analyzing the work experience of many Ukrainian and foreign enterprises, in the conditions of state higher education institutions, as full participants in market relations, can act as a management accounting system.

It is generally accepted that management accounting is a necessary tool that allows improving the quality and efficiency of management decisions made in the organization. An important stage in the organization of management accounting, which is aimed at satisfying the information needs of internal users, in a state higher educational institution is taking into account the peculiarities and specifics of the activity of the university as a budgetary institution, as well as the goals and tasks that are formed during the creation of such an information base.

For the successful implementation of management decisions on improving the activities of the state higher education institution and increasing its efficiency based on the information of the university's management accounting system, it is necessary to create segmental accounting by responsibility centers. Implementation of such decentralization of accounting and general management of the educational institution, which is an integral component of the organization of management accounting, will allow implementing the responsibility of the heads of specific divisions of higher education institutions according to performance indicators.

The purpose of accounting by responsibility centers is to meet the informational needs of internal management. Such an organization of accounting allows to quickly control the costs and results of activities at different levels of management of the organization (enterprises, institutions), evaluate the work of individual managers and units based on agreed activity plans, the efficiency of providing interrelated generalized information, as well as primary analysis.

As evidenced by the results of the analysis of scientific and specialized literature [1–10], there is no unambiguous interpretation of the term "responsibility center". Having analyzed the interpretations given in the scientific literature, it is appropriate to note that almost all of them reflect the principle of controllability, according to which the head of a particular center is responsible for those indicators of activity that are controlled by the staff of such a center. Differences in the subject of managers' responsibility make it possible to distinguish different types of responsibility centers, that is, to provide their classification.

As for state higher education institutions, their structural divisions can also be classified as centers of responsibility.

Summarizing existing theoretical approaches to distinguishing centers of responsibility in higher educational institutions [4–7; 10], it is possible to note that representatives of the classical theory of management accounting of budgetary institutions, in particular, educational institutions, distinguish three types of centers of responsibility in the structure of a higher educational institution: investment center; cost centers; profit centers.

At the same time, it is stated that the center of investment is the rectorate of the higher education institution, the cost centers are the structural units that provide the educational process, and the profit centers are the structural units that carry out business activities.

It should be noted that in state higher education institutions, as non-profit organizations, the separation of profit centers is not correct. At the same time, higher education institutions, as a rule, have income, so it is advisable to consider the issue of the presence of income centers in the structure of higher education institutions.

The approach to the classification of centers of responsibility of a state higher education institution has already been formed and practically applied taking into account the peculiarities of the functioning of educational institutions and the educational market in general for a specific period of time [11], the general basic components of which are still relevant today.

Therefore, according to the proposed approach in [11], it is appropriate to classify the centers of responsibility of the state higher education institution according to the following characteristics:

– by the subject of responsibility, i.e. what exactly is controlled – expenses, income or investments – and what indicators are planned, controlled and regulated in the center of responsibility; on this basis, it is expedient to distinguish cost centers, income centers, and investment centers; if within a separate responsibility center it is possible to plan, control and regulate indicators for several subjects, respectively, for example, for expenses and income at the same time, then such a center can be called a mixed responsibility center;

– according to the complete coverage of elements of costs, revenues and investments, that is, whether all elements of the subject of responsibility can be planned, controlled and regulated by the head of the center; on this basis, responsibility centers can be fully or partially responsible;

– according to the nature of the responsibility, i.e. fully (unconditionally) or limited (conditionally) the head of the center can plan, control and regulate the indicators of its activity; on this basis, centers of responsibility can be with unconditional or conditional responsibility. Therefore, according to the subject of responsibility, responsibility centers can be expense responsibility centers, revenue responsibility centers, investment responsibility centers, and mixed responsibility centers.

According to other specified characteristics, the centers of responsibility can be: with full unconditional responsibility; with full conditional responsibility; with partial conditional responsibility.

Determining the types of centers of responsibility in relation to the structural divisions of the state higher educational institution, taking into account the modern conditions of the functioning of educational institutions and the market of educational services in general, which are the rectorate, the admissions committee, the educational and contractual department, administrative divisions, faculties and departments, can be carried out in the following way.

Within the rectorate, all indicators of the activity of the state university and their components must be planned, controlled and regulated. At the same time, the rectorate bears unconditional and full responsibility for the expenses, income and investments of the institution. Therefore, the rectorate is a mixed center of full unconditional responsibility.

Under the modern conditions of career guidance work in higher educational institutions, unlike previous periods, conditional and partial planning, control and regulation of the income of the state higher education institution, which come from the implementation of educational activities by the educational institution, are carried out within the limits of the admissions committee and the educational contract department. At the same time, the heads of these divisions are responsible for individual elements of costs within their divisions and, moreover, quite conditionally. Therefore, these subdivisions should be defined as mixed centers of partial conditional responsibility for income and conditional partial responsibility for expenses.

The administrative divisions of the state university include the planning and financial department, the office, the accounting department, the personnel department, etc. Thus, within the planning and financial department, full and unconditional planning and control of income, expenses and investments of the state university in general is carried out, but their regulation is not carried out.

At the same time, conditional and partial planning, control and regulation of expenditure elements related to the financing of their activities is carried out in the specified unit. The heads of all the other listed administrative units are responsible for individual elements of costs within their units and, moreover, quite conditionally. That is, all administrative divisions of the state university are centers of conditional partial responsibility for costs.

Within the faculties of the state higher education institution, their heads conditionally and partially plan, control and regulate expenses and income. This is due to the fact that the heads of faculties submit proposals to the heads of the higher management level regarding the data on which the indicators of expenditure and income of the faculties depend. Therefore, faculties are mixed centers of responsibility within which expenses and incomes are conditionally and partially planned, controlled and regulated.

In the modern conditions of functioning of state higher educational institutions, its chairs occupy an increasingly special place in the structure of the institution. The management of the state university must delegate a number of powers to the heads of the chairs, the implementation of which ensures the educational process and the receipt of related budget and other financial revenues, as well as the formation of the main costs of the educational process.

In the majority of scientific works, the chairs of higher educational institutions are considered as cost centers, however, under the modern conditions of the functioning of educational institutions, the redistribution of functional responsibilities between structural units of higher education institutions, the definition of departments as cost centers is increasingly debatable. This is due to the fact that the head of the chair can only conditionally and partially plan, control and regulate expenses by submitting proposals to the management of the educational institution regarding indicators that affect the amount of expenses. At the same time, the implementation of the main type of activity, as well as the conduct of professional orientation work, have a concrete effect on the number of students who will study at the institution, and, as a result, on the receipt of a significant part of the income of the state higher education institution. Therefore, incomes are conditionally and fully planned, controlled and regulated within the chair. Thus, chairs of state universities are mixed centers of partial conditional responsibility for expenses and conditional full responsibility for income.

The results of the classification of responsibility centers of the state higher education establishment according to the formulated features are shown in Table 1.

Thus, based on the definition of responsibility centers in relation to structural divisions of the state higher education institution according to the proposed classification, it was established that most of them are mixed responsibility centers. Taking into account the possibility of decentralization of the management of a state higher educational institution by separating responsibility centers in its structure, which is an integral part of the management accounting organization, it is advisable to determine which management accounting tasks can be solved when accounting is carried out in specific centers.

Thus, the task of creating (improving) information support for planning and controlling the effectiveness of the activities of the state higher educational institution and



Table 1

## Classification of responsibility centers of the state higher educational establishment

Structural subdivisions of the state higher educational institution	Classification sign		
	by subject of responsibility	by completeness of responsibility	according to the nature of the responsibility
Rectorate	mixed	full	unconditional
Admissions committee, educational and contractual department	mixed	partial – for income, partial – for expenses	conditional – for income, conditional – for expenses
Administrative subdivisions	for expenses	partial	conditional
Faculties	mixed	partial – for income, partial – for expenses	conditional – for income, conditional – for expenses
Chairs	mixed	full – for income, partial – for expenses	conditional – for income, conditional – for expenses

Source: formed based on [11]

its main structural units should be solved in all centers of responsibility of the educational institution.

Accepted values of the cost of education and, ultimately, the income of the state higher educational institution depend on the solution to the task of creating (improving) information support for pricing. Thus, the solution of the given task should be carried out in the centers where planning, control and regulation of incomes are carried out.

The choice of the most effective directions of development of an educational institution directly depends on the directions of development of its structural subdivisions, therefore, the solution of the specified task should be carried out in all centers of responsibility of the state higher educational institution.

The task of creating (improving) information support for choosing the most effective ways to use the resources of a state higher education institution should be solved in the responsibility centers where investments are planned, controlled and regulated.

Solving the task of creating (improving) information support for calculating the cost of educational services should be carried out in those centers of responsibility within which costs are planned, controlled and regulated.

The task of creating (improving) information support for the distribution of overhead costs of an educational institution between its divisions and types of services should be solved in the centers that are directly engaged in accounting and planning the activities of the state higher educational institution. Such centers should include the planning and financial department and the accounting department.

Solving the task of creating (improving) information support for calculating the results of the state higher

education institution's activities should be carried out within the responsibility centers where its income and expenses are planned, controlled and regulated at the same time.

**Conclusions.** Summarizing the results of the conducted research on the theoretical aspects of the formation of responsibility centers in higher educational institutions, taking into account various factors and factors of influence that are relevant today, it is appropriate to note that such issues are described quite abstractly or are summarized in scientific works, which, in turn, emphasizes the importance of creating such a scientific basis for application in the practical activities of higher educational institutions under the modern conditions of functioning of the Ukrainian market of educational services. Separation of responsibility centers within the higher educational institution will allow decentralization of the management mechanism of the educational institution in order to form an information database for the analysis of the institution's activities and the adoption by its management of justified management decisions regarding the planning of the main indicators of the higher education institution. According to the results of the classification of the main structural divisions of the state higher educational institution according to the proposed features, it was found that most of them are mixed centers of responsibility.

The direction of further research in the specified scientific and practical field is the substantiation of methodological approaches to the formation of separate responsibility centers within the state higher educational institution as mandatory functional elements of the management accounting system of the educational institution.

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