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КОНЦЕПТУАЛІЗАЦІЯ ОБЛІКОВО-АНАЛІТИЧНОГО ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ СУЧАСНИМ ПІДПРИЄМСТВОМ

Т.В. Бочуля, О.О. Кваша, І.С. Коробкіна, П.В. Ольхова

Вирішено важливе науково-практичне завдання щодо виявлення тенденцій розвитку обліково-аналітичного забезпечення управління сучасним підприємством, розробки та презентації новітньої концепції модифікації обліково-аналітичного забезпечення управління підприємством, що визначає розвиток його фундаментальних положень, виходячи з упровадження технологічних та інтелектуальних нововведень у процесах оброблення, передання та зберігання інформації. Розвиток обліково-аналітичного забезпечення управління описано через взаємний вплив технологічних нововведень та інтелектуальних рішень на процеси обробки, оброблення, передання інформації. Це здійснюється відповідно до умов і параметрів розвитку суб'єкта господарювання з декомпонуванням чинників впливу й розробкою необхідних заходів усунення дезінтеграції процесів оброблення інформації, підвищуючи таким чином ефективність обліково-аналітичної інформації під час формування та реалізації керівного впливу.

Ключові слова: обліково-аналітичне забезпечення управління, розвиток, модифікація, сучасне підприємство.

КОНЦЕПТУАЛИЗАЦИЯ УЧЕТНО-АНАЛИТИЧЕСКОГО ОБЕСПЕЧЕНИЯ УПРАВЛЕНИЯ СОВРЕМЕННЫМ ПРЕДПРИЯТИЕМ

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Решено важное научно-практическое задание по выявлению тенденций развития учетно-аналитического обеспечения управления современным предприятием, разработки и презентации новой концепции модификации учетно-аналитического обеспечения управления предприятием, что определяет развитие его фундаментальных положений, исходя из внедрения технологических и интеллектуальных нововведений в процессах обработки, передачи и хранения информации. Развитие учетно-аналитического обеспечения управления описано через взаимное влияние технологических нововведений и интеллектуальных решений на процессы обработки, передачи и хранения информации. Это осуществляется в соответствии с условиями и параметрами развития предприятия с декомпозицией факторов влияния и разработкой необходимых мероприятий устранения дезинтеграции процессов обработки информации, повышая таким образом эффективность учетно-аналитической информации при формировании и реализации руководящего влияния.

***Ключевые слова:** учетно-аналитическое обеспечение управления, развитие, изменение, современное предприятие.*

CONCEPTUALIZATION OF ACCOUNTING AND ANALYTICAL PROVISION OF MANAGING MODERN ENTERPRISE

T. Bochulia, O. Kvasha, I. Korobkina, P. Olhova

Important scientific task to identify trends of development of accounting and analytical provision of managing modern enterprise, development and presentation of latest concept of modification of accounting and analytical provision of managing is solved that determines development of its fundamental provisions based on implementation technological and intellectual innovations in processing, transmission and storage of information. Development of accounting and analytical provision of managing is described through the mutual impact of technological innovations and intelligent decisions on the processes of processing, transmission and storage of information. It's carried out in accordance with conditions and parameters of development of business entity with decomposition of factors of impact and developing the necessary measures to eliminate the disintegration of information processing processes, thus increasing the efficiency of accounting and analytical information at formation and implementation of guiding influence.

***Keywords:** accounting and analytical provision of managing, development, modification, modern enterprise*

Statement of the problem. The sign of the modern globalized world is the definition of knowledge and technologies by factors of production that is affected on forming information economy, which characterized by intensity of the processes of informatization and intellectualization. The national economy is defined by perspectives of innovative development of business entities that has a positive effect on the transition to the era of the information society, joining the world community of countries with sustainable development of economic and social systems. Forming theoretical and methodological basis, methodical tools of accounting and analysis as a complex, integrated, semi-open system of generation of accounting and analytical information became current tasks to managing an enterprise in conditions of formation of information economy in Ukraine. It is announcement of the transition to a new methodological level of accounting and analytical processes, based on the implementation of technologies, scientific and intellectual resources by modification of information environment of enterprise to increase the efficiency of making managerial decisions.

Review of the latest research and publications. The scientists laid the scientific basis for modification of accounting and analytical provision of managing an enterprise with taking into account the tendencies of forming new world order – a global information economy based on knowledge, technology and intelligence.

Issue of development of accounting and analysis at forming effective information for managing an enterprise are multifaceted consideration by scientists. But at the undeniable values of scientific research of the domestic and foreign academic communities the need to systematize approaches to development of accounting and analytical provision of managing an enterprise in conditions of communicative rationality, global information space and intellectual re-designing of economic relations remains relevant.

The objective of the article – development of proposals for modification of accounting and analytical provision of managing modern enterprise, taking into account the current imperatives of development of international business under the impact of globalization.

Presentation of the research. Development of the 21st century society remains one of the most urgent topics that requires a new philosophical understanding, as a result of which concepts are developed, in which the role of factors of production is diametrically opposed and new factors of impact that are the product of intellectual decisions are determined. Evolution of the world is based on development of traditions of previous doctrine of the universe, as well as innovation, which related to achievements of modern science, internal source of development of which is a person with psychophysiological features and the ability to transform irrational thinking in rational [1].

Economic development, by J. Schumpeter's definition, is the process of self-development of «core» of economy – the entrepreneur-innovator, its initiative in finding new combinations (based on materials [2, p. 126]). It's substantiation of priority of a person at provision social and economic relations with the opposition of traditional development factors, such as land, labor, physical and social capital, innovative tools of changing the conditions of economic activity (innovations, technological and intellectual mechanisms of managing changes, creation of new knowledge). Revolutionary form of achieving sustainable development that inherent to principles of ecocentricism, impact of which on the evolution of economic, social and environmental systems is explained by manifestations of new factors of production – entrepreneurial activity, technology, intelligence is characteristic for modern world (fig. 1) [3, p. 30]. It's a definition of new category of basic values of transformation of economic systems that contributes to their transition to qualitatively new state with forming ability to quickly adapt to changes.

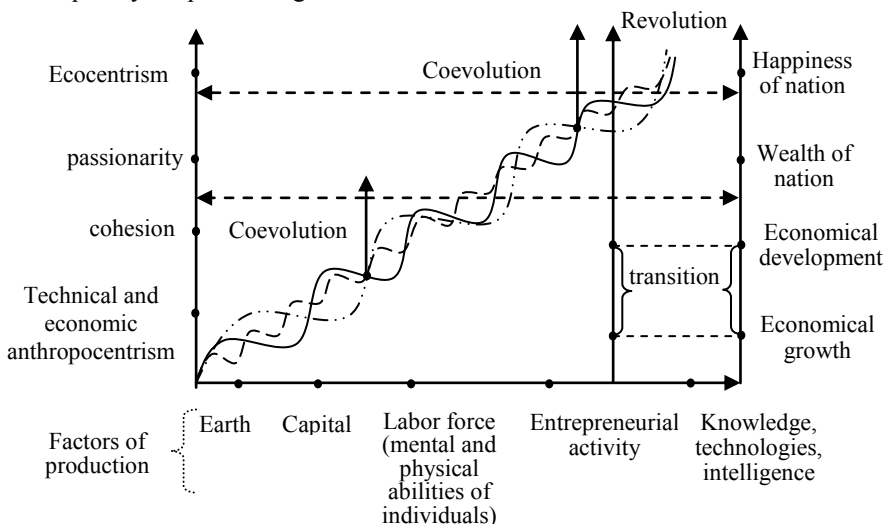


Fig. 1. Evolutionary and revolutionary forms of development of economic, social, ecological systems (developed by materials [4, p. 19; 5]):

— Evolution of economic system; - - Evolution of ecosystem;
 ··· Evolution of social system

Accounting and analytical provision of managing an enterprise gets changed in accordance with development of economy, in which generation of new evidence of activities of entity and updating of known facts about internal environment of its existence is implemented.

Different accounting and analytical information is necessary for conducting economic activity, but the main requirements for it are its quality, reliability, relevancy, relevance and comprehensiveness for various users, who are aimed at their own interests in relation to the activities of the enterprise.

Accounting and analytical information connects all participants of economic relations and promotes a compromise between different groups of users, respectively providing of information requests for the management process (fig. 2) [6, p. 18].

Solving specific tasks through the adoption of alternatives to managerial decisions, for which precedes the evaluation and selection of relevant information is achieved based on the achievement of equilibrium in user queries.

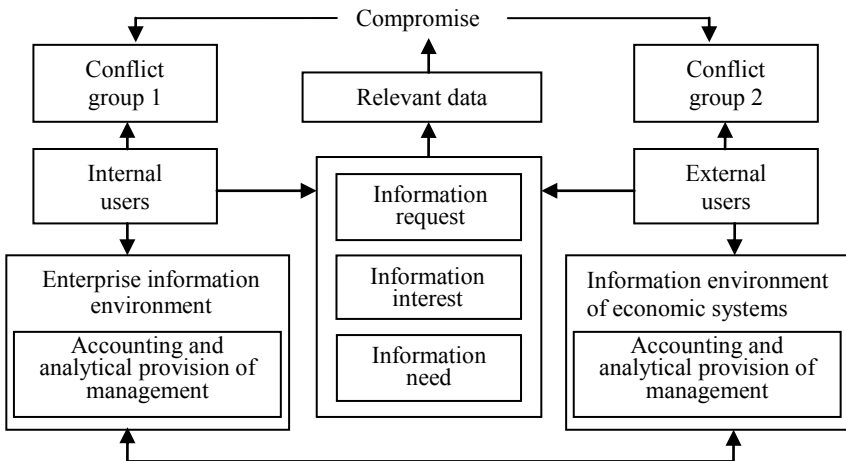


Fig. 2. Achieving a compromise between different groups of users of information

Specific weight of accounting and analytical data in information provision of managing an enterprise is about 70% of total volume of economic information [7, p. 21]. Accounting and analytical information as technological basis for management characterizes events, processes and phenomena of enterprise, makes it possible to increase efficiency of evaluation and control of making decisions as mandatory condition for formation and implementation of development strategy.

Accounting and analytical provision of management is considered as: 1) process, system, complex of realized solutions, mechanism of coordination of information resources and methods of their organization; 2) communication of information with enterprise management systems and

management process in general; 3) creation of information conditions for functioning of system; 4) information that needed to manage economic processes [8, p. 108; 9; 10, p. 349–351]. Accounting and analytical provision of managing an enterprise includes not only complex of information and documents, but also means and methods for their formation, processing, transmission and storage.

Information that is the resource and result of processes of compilation and data transmission at processing of modern information economy, basic factors of development of which are technologies, communications and intellectual resources is basis of all approaches to the definition of accounting and analytical provision of managing an enterprise. It becomes obvious that core characteristics of essence of accounting and analytical provision of managing an enterprise is: 1) complexity that consisting of integration of management subsystems with interaction through information flows for making decisions; 2) degree of formation and efficiency of using the innovative, investment and financial potential of enterprise; 3) proposal of universal information as a result of accounting process and analysis that developed on the basis of introduction of technological decisions and intellectual resources.

Accounting and analytical provision of managing an enterprise as a result of integration of accounting, control and analysis at implementation of information and communication function of management system influences on choice of decision among managerial alternatives and contains the regulated parameters (number, type, presentation format, etc.), through which its composition and quality are optimized according to time context and defined tasks of business entity activity. Accounting and analytical provision of managing an enterprise is formed on basis of accounting and analytical processes with provision of relevant information to users according to their request, taking into account the nature of links between them with balancing queries regarding the needs of internal and external environment of business entity activity.

Modification of essence of accounting and analytical provision of managing an enterprise as a conceptual-terminological category, on development of which was influenced by factors and trends of formation of information paradigm of economy is happening given the peculiarities of changes in global business environment.

Accounting and analytical provision of managing an enterprise is environment, in which, based on the composition and decomposition of economic and noneconomic information, complex evidence (objective and subjective) about the results of entity's business, its existence environment, and affiliate relationships in certain period of time used to make managerial influence on activating activities are generated.

Accounting and analytical provision of managing an enterprise is tool by which an entity receives an opportunity to evaluate not only results of its activity but also formed business model, chosen strategy and developed management projects, objectively analyze causes, factors of influence, place and stability in external competitive environment. Interested users receive accounting and analytical information about the economic results of enterprise activity in a complex with indicators that characterize its environment, methods and principles of cooperation with the market environment. Specialization of accounting and analytical provision of managing an enterprise consists in formation and dissemination of managerial information according to modern inquiries, and should be transformed into a decision, the latter, in turn, – in the management influence on business processes and the strategy of development of business entity. These processes form the centralized complex with control and regulatory influence and representing a system, through of which aggregate of data is filtered to generate effective accounting and analytical information [11, p. 39].

Accounting and analytical provision of managing an enterprise should contribute to objective assessment of expected result that corresponding to capabilities and potential of business entity activity. Enterprise activity is adjusted based on accounting and analytical information that determines the necessity of development of accounting and analytical processes, with the help of which it is possible to estimate efficiency of accounting and analytical provision of management that will directly affect on qualitative characteristics of business processes of the entity.

Aggregate of knowledge is generated in accounting and analytical provision of managing an enterprise as a result of decoding (interpretation) of relevant information that formed by results of the activities of the entity and the assessment of the prospects for its development, with the impact on the processes of processing, transfer and storage of data through technological and intellectual provision. Accounting and analytical provision of managing an enterprise includes analytical accounting data, for which is inherent retrospective (allows to determine the effectiveness of activities through comparison of planned and actual indicators for objects of accounting and for different periods), operational (provides an assessment of the actual state of the enterprise) and perspective character (allows formation of strategic goals, programs and systems of measures for realization of strategies in accordance with quantitative, qualitative and temporal parameters) [12]. Development of accounting and analytical provision of managing an enterprise is carried out taking into account the impact of fast paced development and introduction of technological

innovations and enhancement of the role of intellectual decisions in updating the information system of business entity. It is not only a strategy, a complex of decisions and innovations, but also a system of interaction between formal and informal factors of development, designed for modification of accounting and analytical provision of managing an enterprise.

Dependence on the parameters of business entity development, characteristic of a large number of decomposed indicators, need of continuous data processing, identification of interdependencies and interconnections between factors and indicators that determine the quantitative dimension and causes of changes in economic activity of the enterprise, task of studying the trends and patterns of change, forecasting of main parameters of development, detailing indicators – all this is connected with the necessity of implementation of informatization and intellectualization of accounting process and analysis for forming of accounting and analytical information.

Development of accounting and analytical provision of managing an enterprise corresponds to temporal context of general tendencies of changes at transformation of economic systems that induces to adjust its formation, processing and implementation in order to facilitate the mobilization of information potential for activation of business entity. Extension of content of concept of «accounting and analytical provision of managing an enterprise» as innovative economic category, definition of its place and role in provision development of business entity activity, taking into account the influence on accounting and analytical processes of processing, implementation of technological innovations and intellectual decisions in accounting and analytical processes contribute to definition of new direction in reformation of accounting and analytical provision of management as sources of relevant information that necessary to increase the effectiveness of implementation of management decisions in business activity of enterprise.

Responsible task is entrusted to accounting and analytical provision of managing an enterprise – to support efficiency of business entity, whose activities are carried out in conditions of globalization of competitive environment, formation of information economy, planetary scale of development and dissemination of scientific and technological developments, computer technologies, communications, knowledge, intellectual decisions. Decisive role of telecommunication systems in forming new economy, information catalyst of changes of paradigm of social development, updating technologies of generation, processing and dissemination of information have affected on state and prospects of

development of accounting and analytical provision of management, forming and processing of which should correspond to realities of information paradigm of development of modern society and economy.

Conclusions. Taking into account key place and role of accounting and analytical provision of managing an enterprise in expanding core competencies and obtaining stable competitive advantages by business entity, its state and prospects of development in accordance with the conditions and factors of the formation of the information economy are considered. Necessity of synchronization of evaluation of effectiveness of features that affect on formation, processing, development and implementation of accounting and analytical provision of managing an enterprise – accessibility, content, representativeness is proved. This allowed to really assess state and efficiency of accounting and analytical provision of managing an enterprise with development of measures to increase its qualitative parameters.

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