

ACCOUNTING AND ANALYTICAL SUPPORT IN ENTERPRISE MANAGEMENT

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Management of production and financial activities of enterprises in the context of globalization, the widespread introduction of information technology, fierce competition and limited resources imply a high level of economic justification for management decisions at the various management levels. In this regard, it is very important to clarify scientific and practical importance of accounting and analytical support, management accounting and analysis in the enterprise management systems as well as their function in justification of these decisions.

As the bibliography review shows, the articles and monographs of recent years have not paid proper attention to the connection of management accounting and analysis with the management of an economic entity.

The analysis of the functioning of the accounting and analytical support system at Ukrainian enterprises shows a very low degree of orientation on developing and making management decisions.

Differentiation of accounting and analytical functions which are implemented in practice, sector-specific understanding of the management accounting methodology only as a mechanical set of accounting procedures, without connection with analytical functions, poor understanding of the management accounting and analysis place in the system of accounting and analytical support of enterprise management result in decreasing effectiveness of intraeconomic management. These problems determine the

relevance of the research.

The concept of accounting and analytical information and its role in enterprise management was investigated by many scientists and specialists, namely: G. Brik, F. Butynets, S. Golov, N. Goliachuk, K. Druri, T. Kaminskaya, R. Kostyrko, Ya. Krupko, I. Kirilov, P. Kutsik, I. Lazarishina, N. Lokhanova, L. Medved, L. Napadovskaya, V. Ozeran, A. Pilipenko, N. Prokhar, M. Pushkar, V. Rychakovskaya, V. Rodkina, I. Sadovska, N. Tychinina, B. Usach, A. Shaikan, V. Shevchuk, T. Shymokhanskaya and others.

Despite the significant achievements of scientists in the field of accounting and analytical support usage in economic entities management, the dynamism of the modern socio-economic environment, transformation processes and the need to take into account the branch aspect raised a number of problems related to the analysis of “accounting and analytical support” concept. The author considers that it is very important to continue the study of the functional content of accounting and analytical information at the level of enterprise management and development.

Information is “a collection of data about the state of the managed system, control actions and the external environment” [6, p. 22].

In the management terminology, at the level of general definitions, the term “accounting and analytical support” that means information support for the management decision-making process is widely used [20]. Scientists investigate the accounting and analytical support of various activities of economic entities, in particular: management of enterprises and corporations [5, 9]; cost management [3]; management of labor costs [2]; innovative development of the enterprise [4]; capital [12]; analysis [5]; planning [1];

accountability [19]; economic security [16]; accounting expertise [10], etc. This testifies that “accounting and analytical support” has its thematic elements (subsystems), and therefore can be considered as a category of accounting.

The meaning of the concept "accounting and analytical support" according to the views of different scientists is given in table 1.

Table1. Definitions of the concept “accounting and analytical support”

Author	Concept meaning
H. Brik [3]	Accounting and analytical support of enterprise management is the system of information accumulation, synthesis and transfer that helps managers to make decisions, plan and control the economic entity activity
N. Goliachuk [5]	Accounting and analytical support is a component of information support for enterprise management, which allows to solve functional management tasks, provide management with complete and reliable information about business processes and relations with the external environment
I. Kirilov [8]	Accounting and analytical support is a system of data collection that comprises grouping of accounting information in the necessary context for management needs and preparation of financial statements. Herewith, analytical accounting allows to detailize information about the object in the monetary and (or) natural terms
V. Rodkina [14]	Accounting and analytical support can be defined as an interactive structure that includes personnel, equipment and procedures, combined by the information

	flow and used by logistical management for planning, regulation, control and analysis of the operation and development
N. Tychinina [15]	Accounting and analytical support of the enterprise development is a unity of accounting and analysis systems that are integrated by information flows and for managing economic processes while choosing (or implementing) sustainable development areas and their financing options
T. Shymokhanskaya [18]	Accounting and analytical support is an information system consisting of interconnected subsystems: accounting, financial, management (production), and tax accounting; accountability prepared for different needs; analysis of financial and economic activities and financial analysis of accountability

The table shows that there are four basic terms that are associated with the provision of management with information, while explaining the informative meaning of which the words “accounting” and “analysis” are encountered directly and / or indirectly.

Accounting and analytical system as an information resource that accumulates, summarizes and organizes information should include such basic elements as primary and consolidated accounting documents, accounting registers, internal and financial accountability.

V. Panteleev, T. Kaminskaya, V. Rychakovskaya offer similar interpretations of information support. In particular, T. Kaminskaya defines the concept of “accounting and analytical support” as “a system of accumulation, processing, summarizing, presentation and analysis of financial information, ensuring its quantity and quality for

enterprise management” [7, 13].

V. Rychakovskaya points out that information connecting the accounting and analytical system performs the guiding role in the process of accounting and analytical support. This information is contained in the subsystems of financial, management and tax accounting [13].

Accounting and analytical information should provide employees of different levels of the enterprise with the necessary data. The information contained in enterprise cost records and accounting registers should be presented in the most convenient sections for a comprehensive assessment of the enterprise activity and making management decisions.

A. Pilipenko notes that “any information that arises in an enterprise management system must have a certain technological and organizational basis to support its own existence”. The accounting systems available at each enterprise are offered to be the fundamentals for this [11].

However, it is necessary to take into consideration that the level of such systems organization will significantly differ from the general level of organizational culture at the enterprise and available technical capabilities. In addition, the necessity for a strategic orientation of the accounting process requires incorporating of the certain analytical functions into the existing subsystems. ”

As A.V. Shaikan points out, “successful activity of an enterprise in the competitive environment characterized by a change of internal and external factors is possible while developing an effective tactical and strategic management system. The effective operation of such a management system is possible only at the “good” (high) level of quality of its individual subsystems – the tactical and strategic management subsystems, as well as their coordinated interaction. On the other hand, well-run system of

operational, statistical and business accounting provides the qualitative interaction of individual elements and management subsystems. And the enterprise can achieve the best indices due to excellent work and interaction of all areas and types of accounting as a unified accounting system” [17].

According to the existing interpretations and justifying the need for a close connection of accounting and analytical system with the enterprise strategy, we offer the following definition: accounting and analytical support in management is a combination of processed accounting and non-accounting information aimed to manage an enterprise, its activities or its individual objects (costs, sales, innovation activity, etc.).

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