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**THE PROBLEMS OF ACCOUNTABLE AND ANALYTICAL PROCURING
OF ENTERPRISE MANAGEMENT**

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This article investigated main aspects of accountable and analytical procuring of enterprise management. It was found essence of accountable and analytical procuring of enterprise management, purpose, functions and tasks. It was determined main elements and essence of accountable and analytical information taking into consideration needs of modern management. In the article are exposed structural elements of accountable and analytical procuring. It was formed conceptual approaches of building accountable and analytical procuring of enterprise management. It was analyzed main problems of improving accountable and analytical informational procuring of taking managerial decisions with the aim of solving economic problems due to current situation of national economy.

Keywords: *conception, system of management, accountable and analytical procuring, functions of management, accounting, control.*

Introduction. Recently in the global economy happened big changes in economic management field as a result new strategic thinking is more agreed with business globalization and moving to a new model of economic growth deeply connected with informatization of humanity. Effective management of any enterprise demands systematic information about presents and using material, labor and financial recourses and also about forming expenses and results of financial activity. Exactly such information is provided by accounting. The question about creating adequate accountable and analytical procuring and making decisions based on systematic approach is actual. But there is urgent need to analyze problems of accountable and analytical procuring that will help to increase the quality of accountable and analytical information, its processing and saving that is necessary for effective enterprise management.

Analysis of recent researches and publications. Actuality of questions connected with forming accountable and analytical procuring of enterprise management on the field of current economic processes and today demands of stable enterprise development is proved in works of domestic authors [1, p. 50-56; 2, p. 12-14; 3, p. 123; 4, p. 27-31].

Previously unsettled problem constituent. Without regarding to the existending results of researches in this sphere, it is possible to assert that methodology of accountable and analytical procuring of management enterprise in a modern economic theory is yet on the stage of forming and needs further perfection, especially in the part of enterprise management

Main purpose of the article. The aim of the article is determination of maintenance and role accountable and analytical procuring of enterprise management, opening structural elements of accountable and analytical procuring, research the problem an enterprise in relation to introduction of the system of accountable and analytical procuring of enterprise management.

Results and discussions. Processes that take place in a public production are objectively represented by means of information, the streams of that really exist next to the streams of labor force, materials and tools. In the process enterprise management the considerable volumes of economic information are worked over.

Essence of the informative providing of administrative activity is formed due to totality of informative resources that assist effective realization of management process, in particular to development and realization of administrative decisions. The informative providing is quality informative maintenance of managerial staff of enterprise by creation of dynamic DAS, its processing, storage and transformation into reliable, timely, exact, actual information for the effective conduct of management process and acceptance of correct managerial decisions.

A leading role in general totality of information belongs to accountable and analytical economic information, that conditioned forms complete information the specific of accounting, embracing that processes of production, turnover and distribution of product, that forms full information about turnover of facilities. Thus it costs to notice that under accountable and analytical procuring of enterprise management is known the system of accumulation, generalization and passed information, that helps leaders to make decisions, carry out planning and control activity of enterprise. [5, p. 409]. The aim of accountable and analytical procuring of managers of firm is providing to managerial staff of enterprise complete, timely and reliable information for the acceptance of current and strategic managerial decisions. Enterprise management requires systematic information about economic processes, their character and volume, about the presence of material, labor and financial resources, their usage, about the financial results of activity. Therefore the system of

accountable and analytical procuring is the part of the system information providing of enterprise management.

The main functions of accountable and analytical procuring system of enterprise management are:

- informative is providing information about activity of internal and external users at the enterprise;
- accounting is a reflection of economic activity facts of enterprise and indicators of external processes;
- analytical is realization on the basis of data economic analysis of current and perspective activity of enterprise;
- control.

On the base of the marked functions of analytical procuring system of enterprise it is possible to define the basic tasks of the system:

- 1) planning of enterprise activity after based on basic types: operating, investment, financial, tax; centers of responsibility and enterprise on the whole;
- 2) analyses of enterprise activity due to main directions;
- 3) account of economic operations after having a special purpose directions on the base of accounting with addition of unfinancial indexes;
- 4) control of material and non-material resources usage, after the correct reflection of all economic operations on the stages of planning, accounting and after authenticity of analytical data;
- 5) forming of analytical budgets as sources of accumulation of planed accounting and analytical information.

For a successful document management, operative receipt of necessary information and its processing for a decision-making from the stream of documentation special control system by documents is needed. This system must decide the task of rapid and quality exchange information between departments and subdivisions of enterprise, to provide fast access of higher administrative link to financial and economic information. All of these will increase speed and quality of making decision in difficult economic situations. Similarly within this system must be used program products, which give an opportunity to carry out planning, analysis and optimization of financial and economic activity. The system of the registration-analytical accountable and analytical procuring of enterprise management plays an important role in functioning of enterprise, providing co-operation of different structural subdivisions and reacting on the changes of internal and external environment. Possibility of the usage of accounting information by enterprises and taking economic desiccations is provided by quality of accounting information. Taking into account international experience, theoretical principles, standards of accounting and financial reporting, it is distinguished not only the general groups of

users of accounting information but also groups of concrete economic problems and variants of optimal decisions, which they can accept on the basis of this accounting information [6, p.126-127].

The system of accountable and analytical procuring of management plays an important role in functioning of control system at an enterprise, providing co-operation of different structural subdivisions and reacting on the changes of internal and external environment. Under the system it is understood totality of great numbers of connected elements which forms certain integrity [7, p.17-19]. Accountable and analytical procuring of management at an enterprise has complex research of all objects of accounting and generalization of data that re provided to managers at an enterprise for making conformed decisions. Only this approach will allow forming an accountable and informative environment that will assist to perspective development and avoidance of bankruptcy of enterprise, as this information can be examined in different directions, under a different visual angle and on different estimations. Based on the above it is possible to consider that accountable and analytical system is the system based on informative data of operative, statistical, financial and administrative accounting, using which it is possible to create integral presentation of effective activity of enterprise. Perfection of informative database in accordance with the necessities of management is the substantial element of economy development. Dominant approaches to forming of informative streams of accountable and analytical streams is yield to new approach based on principle of providing of utility for the acceptance of managerial decisions. Accordingly in the newest economy the value of information grows sharply. External unstable surroundings require development of more difficult and detailed control system.

An informative base in the structure of accountable and analytical system can be defined as a set of procedures, such as a process, collection and processing of information to support planning, making decisions, co-ordination and control, and communication function in the system consists of rapid and reliable transferring of data. The necessities of different organizational levels and functional spheres of management satisfy five main types of the informative systems: work-procession, office-automation, management and informative, systems of decisions support, system of decisions implementation support. Getting information, users pursue different aims often enough, an amount and value of information is changed which requires methodological principles of organization of financial and administrative accounting.

So, the degree of informative base relevance for the acceptance of managerial decisions depends on the aims of separate man, i.e. big part of information is used for making a few managerial decisions and by a few persons that accept these decisions. The general value of this part of information is a sum of values in relation to its

amount and quality of every decision, that in practice to define is very difficult. A main problem consists in impossibility in the period of collection information to take into account the numerous aspects of the usage of all its types.

Evolutional complication over tasks of management and system decisions was brought to the origin of the special methodical approaches both to organization of industrial and commercial activity of enterprises and to informative accompaniment of its management. The circle of problems broadens in a period deepening of market relations and processes of globalization that called to decide accounting and economic analysis. Swift development of scientific and technical progress, introduction of innovative technologies and appearance of new organizational forms of production predetermine complication of enterprises economic-financial activity management.

Domestic enterprises are on the very difficult stage of the development. The analysis of practice of Ukrainian enterprises activity grounds to establish, that absence of the necessary accountable and analytical providing results that organizations or form financial results unreliable, or behave to forming of its elements formally. In turn, it is difficult for enterprise to be oriented in further development, their competitiveness and firmness is decreasing and it can result into financial insolvency and bankruptcy.

The decision of problem of accordance of the informative providing to the necessities of management of accountable and analytical procuring of enterprise is necessary to have significant improvement in organizational and methodological foundations of accountable and analytical elements of management system. At these terms the special actuality of problem of strengthening of control functions of accounting, increase of analytical, operationability of accounting information, timely providing of users objective information and also development of methodologies of the usage of informative streams for making of the self-weighted managerial decisions.

Conclusions.

Accountable and analytical procuring system of enterprise management plays a big role in providing of acceptance of effective administrative decisions. The system of the accountable and analytical procuring is the constituent of general control system. Its essence consists of association of registration and analytical operations in one process, implementation of operative microanalyses, providing of continuity of this process and drawing on its results for forming of recommendations for the acceptance of administrative decisions.

In the modern terms requirement and criterion to the informative base of the accountable and analytical system substantially change in connection with the increase of utility of economic information, quality changes in the forms of the

internal accounting, selection of optimal list of indexes of the primary accounting and calculation indexes of economic efficiency of functioning of enterprises. The increases of requirements to quantitative and quality descriptions of informative base of management induce the workers of accountable and analytical and economic services of enterprises to the revision of qualifying descriptions. Thus, the accountable -analytical procuring as a component of the informative providing of management an enterprise gives an opportunity to decide the functional tasks of management, providing guidance complete and reliable information about economic processes and copulas with an environment.

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ПРОБЛЕМИ ОБЛІКОВО-АНАЛІТИЧНОГО ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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У статті досліджено основні аспекти обліково-аналітичного забезпечення управління підприємством. Встановлено сутність обліково-аналітичного забезпечення управління підприємством, її мету, функції, завдання. Визначено основні складові та сутність обліково-аналітичної інформації з урахуванням потреб сучасного менеджменту. Розкрито структурні елементи обліково-аналітичного забезпечення. Сформовано концептуальні підходи з побудови обліково-аналітичного забезпечення системи управління суб'єктами господарювання. Досліджено проблеми вдосконалення обліково-аналітичного інформаційного забезпечення прийняття управлінських рішень з метою розв'язання економічних проблем, які зумовлені сучасним станом національної економіки.

Ключові слова: *концепція, система менеджменту, обліково-аналітичне забезпечення, функції управління, облік, контроль.*

**ПРОБЛЕМЫ УЧЕТНО-АНАЛИТИЧЕСКОГО
ОБЕСПЕЧЕНИЯ УПРАВЛЕНИЯ ПРЕДПРИЯТИЕМ**

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В статье исследованы основные аспекты учетно-аналитического обеспечения управления предприятием. Установлена сущность учетно-аналитического обеспечения управления предприятием, ее цель, функции, задача. Определены основные составляющие и сущность учетно-аналитической информации с учетом требований современного менеджмента. Раскрыты структурные элементы учетно-аналитического обеспечения. Сформированы концептуальные подходы по построению учетно-аналитического обеспечения системы управления субъектами хозяйствования. Рассмотрены проблемы усовершенствования учетно-аналитического информационного обеспечения принятия управленческих решений с целью решения экономических проблем учитывая современное состояние национальной экономики.

***Ключевые слова:** концепция, система менеджмента, учетно-аналитическое обеспечение, функции управление, учет, контроль.*
