

UDC 621.002:658.56

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ACCOUNTING AND ANALYTICAL SUPPORT FOR THE MANAGEMENT PROCESS OF FINANCIAL PERFORMANCE OF ENTERPRISE'S ACTIVITY

Setting the problem. The presence of a large number of threats for the sustainable and effective functioning of every enterprise needs improving information support of the process of economic activity management.

The core of the information support should be the accounting and analytical support, which implies the formation of accounting and analytical information about the internal and external environment in order to develop on its basis tactical and strategic objectives of management of the performance of enterprise's activity. This causes the necessity of further detailed study of the system of formation of accounting and information support for the management process of financial performance of enterprise's activity.

Analysis of recent research and publications. The works of many domestic scholars are devoted to the research of formation system of accounting and analytical supporting of the management process of the financial results of the enterprises. Among them are such scholars as: F.F. Butynets, T.V. Davydiuk, H.H. Kireitsev, N.M. Levchenko, V.S. Laziness, S.F. Lehenchuk, N.M. Maliuha and others. This fact once again confirms the relevance of this question against the background of current needs for effective management of sustainable development of enterprises.

However, despite the significant achievements of scientists making system of accounting and analytical support of the management of the financial performance of the company is characterized by a number of deficiencies, including, in particular, the lack of consolidation of the legislation categorical certainty, the lack of clear methodology development and criteria for quality of accounting and analytical support, etc.

However, despite the significant achievements of scientists, the formation system of accounting and analytical supporting of the management process of the financial results of the enterprises is characterized by a number of disadvantages, including, in particular, the lack of consolidation of the legislation categorical certainty, the lack of clear methodology of formation and criteria for determination of quality of accounting and analytical support, etc.

This indicates that there are many unresolved issues among the problems regarding the formation system of accounting and analytical supporting of the management process of the financial results of the enterprises that need further research and detailed study.

Setting the objectives. The purpose of research is to examine the system of accounting and analytical supporting of the management process of the financial results of the enterprises and search of ways for its improvement in order to ensure making the effective management decisions.

The main material of research. In the current economic conditions information is a driving force of any business. It helps us assess the conditions of business environment, understand and establish goals and objectives for future activities, and take effective management decisions. Information is the decisive factor that reflects the level of business safety. High awareness of directors and managers about business processes and threats allows minimizing risks and maximizing profits [12, p. 158].

In the enterprise information system the biggest part is accounting and analytical support. The key word in the phrase "accounting and analytical support" is the word "support". Dictionaries state that it is derived from the word "to ensure" and it means the supply of something in sufficient quantity, satisfaction of somebody / something of any needs. The second meaning is the creation of safe conditions for conducting something; guaranteeing something [3]. The Large Explanatory Dictionary of modern Ukrainian language provides a definition of "information support" as ensuring the necessary information. Hence the term "support" in the context of analytical accounting should be viewed as guaranteeing the timely formation and transmission of high-quality accounting and analytical information within the system of the enterprise management and for external users.

The content of the notion "accounting and analytical support" is proposed in the Table 1.

Table 1

The content of the notion “accounting and analytical support”

The author	The content of the notion
Bezrodna T.M. [1]	Accounting and analytical support is a process of preparing accounting and analytical information, ensuring its quality and quantity in the management system of an enterprise.
Voloshchuk L.O. [5]	Accounting and analytical support is the unity of subsystems of accounting, auditing and analysis, interacting through information flows in the process of formation and transmission of operational and quality accounting and analytical information to ensure the validity and effectiveness of decision-making in enterprise management system.
Holiachuk N. [6]	Accounting and analytical support is a component of information support of the enterprise management that allows solving functional management tasks, providing management with complete and accurate information about the economic processes and relationships with the environment.
Ivakhnenkov S.V. [8]	Accounting and analytical support is a collection, processing and assessment of all types of information used for making management decisions at the micro and macro levels
Len V.S. [10]	Accounting and analytical support for management is a set of processed accounting and non-accounting information intended for the enterprise (organization) management, areas of its activity or its separate objects
Shtanhret A.M. [16]	Accounting and analytical support is a gathering of information, methods of its generalization and analysis, and technologies of providing direct users for assessing the level and condition of economic security of their own enterprise or its partners and (or) competitors whose activities may affect the economic development of the enterprise

Source: Summarized by the authors

Based on the content of the concept of “accounting and analytical support”, we conclude that the accounting and analytical support has the features of the system, namely: integrity, multidimensionality (the set of system elements), the presence of forward and backward linkages, structure, hierarchy, emergence, the relationship with the environment and so on.

Starting to develop an accounting policy concerning an accounting of the financial results of the enterprise, first and foremost it is advisable to decide on a list of transactions that should be documented in the enterprise, then on a list of documents that each type of transactions will be registered with, the number of copies of each document and their purpose and the procedure of drawing up each document.

Properly planned circulation of documents, i.e. document flow in accounting process from the moment of their creation to the transfer to the archive, plays an important role. The document flow must be coordinated in advance process of movement of documents from one responsible person to another according to the developed and approved schedule of documents circulation.

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The input flow of accounting and analytical support is information about economic facts recorded in the primary documents and reflected in the accounts by using the elements of accounting methods. Through the forms of accounting, registers and reporting it is transmitted to the subsystem of analysis and internal control, as a result in the output the information, necessary to meet the needs of management must be formed [15, p. 123]. Thus, the scheme for constructing system of accounting and analytical supporting of the management process of the financial results of the enterprise activity should take the following form (Fig. 1).

Thus, synergistic effect of functioning of the system of accounting and analytical support is achieved in such aggregate and the relationship between the elements. Its manifestation has to be quality information, which corresponds to the following requirements as timeliness, efficiency of receipt and use of information in the process of control, completeness, details, clarity, analyticity, relevance, cost information and its systematization [11, p. 170]. In view of the above mentioned, the goal is to organize a system of accounting and analysis before business owners, which will provide their with reliable, timely, useful information on financial and economic activity and help you to make informed financial and management decisions aimed at ensuring economic viability of the enterprise [7, p. 77].

Update of accounting organization of financial results, first of all, must start with defining rules and accounting methods in accounting policies, because accounting policy ensures the development of various methods for processing of accounting information.

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advance process of movement of documents from one responsible person to another according to the developed and approved schedule of documents circulation [17, p. 264].

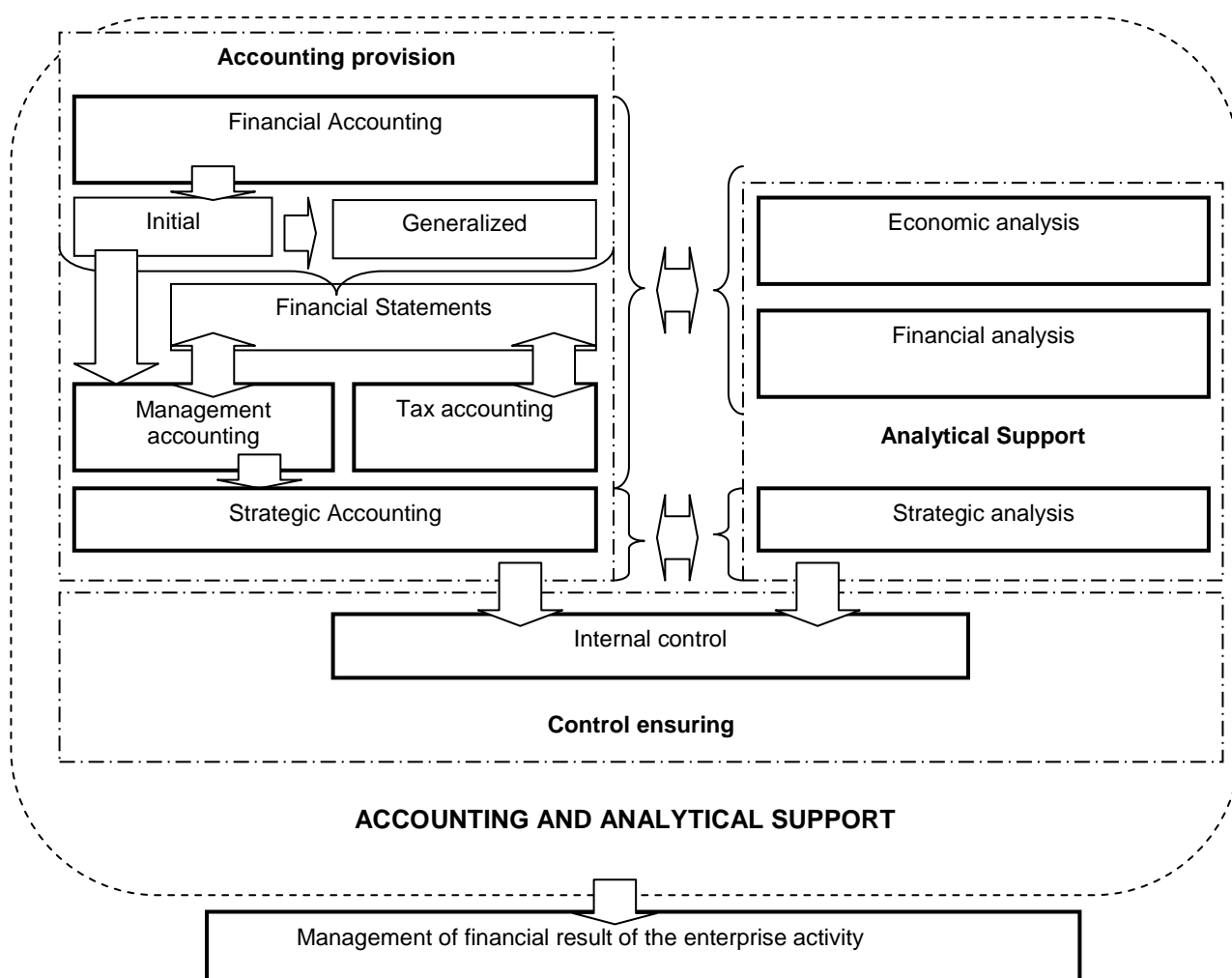


Fig. 1. The proposed scheme for construction of the formation system of accounting and analytical supporting of the management process of the financial results of the enterprise activity

Source: author's own development

When determining the basic elements of accounting policy concerning the formation of internal reporting on the financial results of the enterprise activity we believe that special attention should be given to the coverage of (except the methods of conducting management accounting of revenues, expenses and financial results) the method of accounting of marginal income.

The following several factors should be taken into account in order to ensure rationality of the organization process for accounting of marginal income:

- determination of classification criteria of marginal income in order to use them in the system of analytical accounting;
- classification of expenses for planning their size, rational organization of accounting, conducting the analysis of the level and behavior of expenses;
- determination items of calculation in order to ensure planning, accounting and economic analysis for the determination of reserves to minimize costs;
- implementation of predictive calculation of financial results by type of activity.

Consideration of the impact of these factors will increase the effectiveness, validity of the received information and accuracy in managerial accounting reflection of this indicator and the implementation of predictive calculation of financial results by types of activity on this basis [4, p. 121].

It is advisable to determine the following methods and techniques in determining the basic elements of accounting policy in the formation part of financial reporting on the financial results of the enterprise activity: the methods of assessment and write-off reserves; accrual method of reserve for doubtful debts and writing off of accounts receivable; methods for calculating depreciation of fixed assets; differentiation in the account of current costs for repairs and capital investments; creation of reserves in order to ensure future expenses;

definition of normal production capacity of the enterprise activity; list of distribution costs; determination of the method of cost accounting and calculation; the duration of the operating cycle; procedure of displaying in accounting the accrual and payment of dividends, etc. [14].

When determining the basic elements of accounting policy concerning the formation of the tax reporting of financial results of an enterprise activity it is necessary to determine the presence or absence of the need for adjusting financial results before taxation because according to Art. 137 TCU for taxpayers whose annual income from any activity (excluding indirect taxes), defined by rules of accounting over the last year reporting (tax) period does not exceed twenty million hryvnias, the object of taxation can be determined without adjusting the financial result before taxation on all differences (except negative value of the object of taxation from previous tax (reporting) years) determined in accordance with the provisions of Chapter III "Corporate income tax" TCU [13].

If a taxpayer who adopted a decision on not applying adjustments of the financial result to taxes on all differences (except negative value of the object of taxation of previous tax (reporting) years) determined in accordance with the provisions of this section, year income in any year next (minus indirect taxes), determined by accounting regulations over the last year reporting (tax) period exceeding twenty million USD, so such tax payer determines the object of taxation beginning with this year by adjusting the financial result to taxes on all differences identified in accordance with the provisions of Section III TCU [13].

We should decide on a list of indicators to measure the effectiveness of their activity and methodology of their definitions, the requirements for its preparation and presentation intervals in determining the basic elements of accounting policy in the formation part of statistical reporting on the financial results of enterprise activity.

Therefore, the accounting policy should be aimed at increasing the efficiency of the accounting system as a whole and in particular the statements of income, serving the information base for analysis and internal controls, and therefore is the basis for making management decisions.

Analysis of the performance of enterprises according to reporting of enterprises should include: study changes over time; factor analysis, the results of which is possible to establish the degree of influence of individual factors on the change in earnings and possible ways to it's maximize;

situation analysis of profit that allows holistically assess the validity of retained profits as a source of finance economic activities in a changing the external environment and to adopt the best management decisions for its effective use; analysis of the salaries of retained earnings, as well as analysis of tax and dividend policy of the enterprise, as they have the most significant impact on the making management decision on profit distribution [9, p. 70].

As you can see that the analysis played a significant role in the formation of accounting and analytical support to the management process of the financial performance of the enterprise, but the analysis is the vast majority, according to reporting of enterprises, that is has a retrospective nature, and therefore unable to provide the management of operational information that is necessary for management solutions. The issue of efficiency providing information on performance management of the enterprise activity has resolved through the organization of internal control.

Internal control is an important management functions because it is in a particular system at a particular level of management and integrates with each of management functions, providing them with the organization and execution. Control not only provides information to assess the degree of achievement of goals, but also acts as a prerequisite for the emergence of a new cycle of governance. Having a close relationship with other management functions, control is the main source of information for the development and adoption of best management decisions and, consequently, takes center stage in the management system of the enterprise activity.

Also, control is a means of organization of feedback. Thanks to its, subject of management receives information about the state of the managed object and on the implementation of adopted decisions [2, p. 15].

Construction of the system of accounting and information support formation of management process of financial results of the enterprise activity for the proposed scheme will enable the enterprise leadership to react quickly to changes in the internal and external environment and promptly take appropriate corrective measures to minimize risk and maximize profitability.

Conclusions of the study. According to the results of the study we conclude that the current system of accounting and analytical support for the management process of enterprises needs a new essential content. It should include all the tools of accounting, analysis and internal controls in order to obtain a synergistic effect from their regular use while maximizing of the profitability of economic activities, ensuring financial viability of the enterprise and neutralize the impact of internal and external threats.

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Жадан М.І., Батій Я.П. ОБЛІКОВО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ ПРОЦЕСУ УПРАВЛІННЯ ФІНАНСОВИМ РЕЗУЛЬТАТОМ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА

Мета – розгляд системи обліково-аналітичного забезпечення процесу управління фінансовим результатом діяльності підприємства та пошук шляхів її удосконалення для забезпечення прийняття ефективних управлінських рішень.

Методика дослідження. Методологія дослідження ґрунтується на системному підході до удосконалення обліково-аналітичного забезпечення процесу управління фінансовим результатом діяльності підприємства у напрямку підготовки достовірної та релевантної інформації для широкого кола користувачів. У ході дослідження теоретичних аспектів формування обліково-аналітичного забезпечення використано такі методи: аналізу, синтезу та порівняння для деталізації об'єкта дослідження; логічний метод, методи індукції та дедукції, групування та узагальнення - виступили основою обґрунтування змісту поняття «обліково-аналітичне забезпечення»; монографічний метод використано при викладенні результатів дослідження.

Результати дослідження полягають в: розгляді змістовного наповнення поняття «обліково-аналітичне забезпечення»; уточненні змісту поняття «обліково-аналітичне забезпечення»; вивченні особливостей формування обліково-інформаційного забезпечення процесу управління фінансовим результатом діяльності підприємства; розробці практичних рекомендацій щодо побудови системи формування обліково-інформаційного забезпечення внутрішніх та зовнішніх користувачів.

Наукова новизна полягає в удосконаленні обліково-інформаційного забезпечення процесу управління фінансовим результатом діяльності підприємства шляхом побудови системи його формування.

Практична значущість. Запровадження на практиці поданих пропозицій щодо побудови системи формування обліково-інформаційного забезпечення сприятиме створенню належного обліково-інформаційного забезпечення для прийняття управлінських рішень щодо ефективного управління результативністю діяльності підприємств, дозволить нейтралізувати вплив внутрішніх і зовнішніх загроз та забезпечити фінансову стійкість підприємств.

Ключові слова: підприємство, обліково-аналітичне забезпечення, процес управління, фінансовий результат.

Zhdan M.I., Batii Ya.P. ACCOUNTING AND ANALYTICAL SUPPORT FOR THE MANAGEMENT PROCESS OF FINANCIAL PERFORMANCE OF ENTERPRISE'S ACTIVITY

Purpose is review of system of accounting and analytical support of the management of the financial result of the enterprise and find ways of its improvement to ensure effective decision-making.

Methodology of research. Research methodology is based on a systems approach to improving accounting and analytical support to the process of the financial performance of the enterprise towards the preparation of accurate and relevant information for a wide range of users. The study theoretical aspects of formation of accounting and analytical support used methods of analysis, synthesis and comparison to detail the object of study. The logical method, methods of induction and deduction, grouping and summarizing study were the basis of what constitutes "Accounting and analytical support." Monographic method used in the presentation of research results.

Findings of the study are to: examine the content of the concept of "accounting and analytical support"; clarify the meaning of "accounting and analytical support"; study features of formation of accounting and information support of the management of the financial results of the company; development of practical recommendations for building a system of formation of accounting and information support of internal and external users.

Originality is to improve accounting and information support of the process of management of the financial result of the enterprise by building its system formation.

Practical value. Introduction in practice submitted proposals to build a system of formation of accounting and information provision will promote the creation of proper accounting and information support for management decisions

on effective performance management of enterprises, will neutralize the impact of internal and external threats and to ensure the financial stability of enterprises.

Key words: accounting and analytical support, process of management, financial results of activity of enterprises, system of formation of accounting and analytical support.

Жадан М.И., Батий Я.П. УЧЕТНО-АНАЛИТИЧЕСКОЕ ОБЕСПЕЧЕНИЕ ПРОЦЕССА УПРАВЛЕНИЯ ФИНАНСОВЫХ РЕЗУЛЬТАТОВ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЯ

Цель – рассмотрение системы учетно-аналитического обеспечения процесса управления финансовым результатом деятельности предприятия и поиск путей ее совершенствования с целью обеспечения принятия эффективных управленческих решений.

Методика исследования. Методология исследования основана на системном подходе к усовершенствованию учетно-аналитического обеспечения процесса управления финансовым результатом деятельности предприятия в направлении подготовки достоверной и релевантной информации для широкого круга пользователей. В ходе исследования теоретических аспектов формирования учетно-аналитического обеспечения использованы методы анализа, синтеза и сравнения для детализации объекта исследования. Логический метод, методы индукции и дедукции, группировки и обобщения выступили основой обоснования содержания понятия «учетно-аналитическое обеспечение». Монографический метод использовано при изложении результатов исследования.

Результаты исследования состоят в: рассмотрении содержательного наполнения понятия «учетно-аналитическое обеспечение»; уточнении содержания понятия «учетно-аналитическое обеспечение»; изучении особенностей формирования учетно-информационного обеспечения процесса управления финансовым результатом деятельности предприятия; разработке практических рекомендаций по построению системы формирования учетно-информационного обеспечения внутренних и внешних пользователей.

Научная новизна состоит в усовершенствовании учетно-информационного обеспечения процесса управления финансовым результатом деятельности предприятия путем построения системы его формирования.

Практическая значимость. Применение на практике предложений по построению системы формирования учетно-информационного обеспечения обеспечит создание надлежащего учетно-информационного обеспечения для принятия управленческих решений по эффективному управлению результативностью деятельности предприятий, позволит нейтрализовать влияние внутренних и внешних угроз и обеспечит финансовую устойчивость предприятий.

Ключевые слова: учетно-аналитическое обеспечение, процесс управления, финансовый результат деятельности предприятий, система формирования учетно-аналитического обеспечения.