

Ovsyuk Nina Vasylyvna,
Doctor of Economics,
Professor, Professor of Finance, Accounting and Taxation,
Galushko Lyudmyla Oleksandrivna.
National Aviation University

ACCOUNTING AND ANALYTICAL SUPPORT OF ENTERPRISE MANAGEMENT

Annotation. Substantiation of theoretical provisions for accounting and analytical support of enterprise management and identification of the basic principles of construction of accounting and analytical information system.

Key words: accounting and analytical support, information support of activity management, accounting and analytical information, methods of accounting, accounting and analytical system.

Presentation of the main material. Accounting and analytical support is available at every enterprise that conducts accounting in accordance with the legislation of Ukraine, but very often the level of such support is not sufficient for full-fledged information support of activity management. Therefore, first you need to understand the essence of the concept of "accounting and analytical support".

Accounting and analytical support is a component of information support of the enterprise and is a holistic information system related to the collection, registration, synthesis, storage, transmission and analytical processing of information, as well as providing a management system with sufficient quality information. Under the accounting and analytical support should be understood as a set of measures, tools and methods of accounting, management, tax accounting, which contribute to the development of financial forecasts in the future. Timely informing the management about the financial condition of the enterprise provides an opportunity to make informed operational and strategic decisions, provides an objective assessment of the results achieved and the development of strategies in stable and crisis conditions [1, p.103].

Then the question arises, what is "accounting and analytical information"? Accounting and analytical information is fundamental in terms of ensuring the stability of the enterprise, so it is advisable to create an effective system for collecting, analyzing and transmitting the necessary data directly to the administrative apparatus in order to make management decisions. Accounting and analytical information is a set of accounting data and has a number of requirements, such as: timeliness, accuracy, comparability, usefulness, availability, profitability and so on. But now there is a process of active integration of traditional methods of accounting, analysis, standardization, control and audit in a single accounting and analytical system of data acquisition and information processing, in particular in the accounting and analytical system [2, p.85].

Accounting and analytical system is a set of accounting, analytical, coordination and control procedures, the synergistic impact of which is aimed at meeting the needs of external and internal users in generating the most complete and comprehensive information, its adaptation to changes in the environment to make recommendations for rational management decisions [2, p.88].

Irrespective of the type of activity of economic entities, accounting and analytical systems (SAS) must be built taking into account the following principles:

- first, the use of external storage devices;
- secondly, legal regulation of functions and connections of system elements;
- thirdly, the economic feasibility of building a SLA of a certain level of complexity [3, p.408].

Conclusions. Therefore, to run a business, the manager needs quality, reliable information that guarantees the future and current development of the company. Namely, the effective functioning of the system of economic security of the enterprise depends primarily on the ability to obtain and use for its intended purpose quality information about changes in the external and internal environment of a particular entity. That is, accounting and analytical support, accounting and analytical information and accounting and analytical system are different concepts, but together they are the only mechanism that provides the company with information, quality forecasting and proper accounting.

REFERENCES:

1. Bezrodna TM Accounting and analytical support of enterprise management: defining the essence of the concept. *Bulletin of the East Ukrainian National un-tu them. V. Dahl.* 2008. № 10 (128). Part 2. URL: http://www.nbuu.gov.ua/portal-/Soc_Gum/VSUNU/2008_10_2/bezrodna.pdf
2. Volskaya VV Methodical approaches to accounting and analytical support and audit of management activities of agricultural enterprises. *Problems of theory and methodology of accounting, control and analysis.* 2012. № 3 (24). Pp. 83–88.
3. Golyachuk NV Accounting and analytical support as an important component of enterprise management. *Coll. Science. works of Ternopil National economy. University "Economic Analysis".* 2010. Vip. 6. pp. 408-410.