

УДК 657.92:005.591.6

DOI: 10.31359/2312-3427-2020-1-79

**T. Bochulia, Doctor of Economics, Professor,
Academician of the Academy of Economic Science of Ukraine**

bochulya@i.ua

orcid.org/0000-0002-7032-9923

Kharkiv State University of Food Technology and Trade

**ASSESSMENT OF THE EFFECTIVENESS OF ACCOUNTING AND
ANALYTICAL OF PROVISION OF ENTERPRISE MANAGEMENT
THROUGH THE PRISM OF INNOVATIVE MEASURES**

An important scientific and practical task to identify development trends in assessing the effectiveness of accounting and analytical provision of enterprise management, development and presentation of new approaches to control procedures for modification of accounting and analytical provision of enterprise management, which determines the development of its fundamental provisions based on technological and intellectual innovations in the processes of processing, transmission and storage of information.

Different directions of development of accounting and analytical processes are determined, proceeding from rationality and validity of construction of strategy which is derived from business factors and conditions of external economic environment. The mechanism of adaptation of accounting and analytical processes to the information paradigm of development of economic systems which are modernized according to introduction in their model of information and communication technologies, intellectual projects with establishment of structure of their interaction, transforming accounting and analytical provision of enterprise management into a flexible intranet system with channels of input and output of information into the external environment.

The necessity of synchronization of an estimation of efficiency of the signs influencing formation, service, development and realization of accounting and analytical provision of management of the enterprise – availability, content and representativeness is proved. This allowed to realistically assessing the state and effectiveness of accounting and analytical provision of management of the surveyed enterprises with the development of measures to improve it and minimize the cost of these measures.

The possibility of estimating the share of costs for the formation, maintenance, development and implementation of accounting and analytical provision of enterprise management is outlined in the total costs of the entity, creating an accounting model on the basis of which becomes available to manage changes in their level. Improving the informativeness of accounting and analytical provision of enterprise management allows controlling the amount of costs and making their timely adjustment, developing the qualitative characteristics of accounting and analytical information.

Of particular relevance is the issue of determining the effectiveness of accounting and analytical provision of management, which involves the use of timely measures for its maintenance and development to help improve the effectiveness of accounting and analytical information in managerial decisions.

Key words: *accounting and analytical provision of management, assessment, innovation development, digital economy.*

Formulation of the problem. The national economy is characterized by the prospects of digital development of economic entities, which has a positive impact on the transition to the era of information society, joining the world community of countries with sustainable economic and social systems. A topical task is the formation of methodological tools for accounting and analysis as a complex, integrated, semi-open system for the formation of accounting and analytical information for enterprise management in the formation of the information economy in Ukraine. This is the announcement of the transition to a new methodological level to assess the effectiveness of accounting and analytical processes, based on the implementation of technologies and scientific and intellectual resources in modifying the information environment of the enterprise to improve the efficiency of management decisions.

Analysis of recent research and publications. Leading modern scientists among whom M. Biluxa, M. Benko, M. Bondar, O. Bradul, F. Butynecz, V. Yevdokymov, V. Zhuk, O. Zorina, M. Koryagin, R. Kostyrko, S. Legenchuk, N. Loxanova, V. Maksimova, Ye. Mnyx, O. Olijnyk, A. Pylypenko, M. Pushkar, V. Rudnyczkyj, V. Sopko, M. Chumachenko, V. Shevchuk laid a scientific basis for the modification of accounting and analytical provision of management and evaluation of its effectiveness in developing the strategy of the enterprise.

However, with the undeniable value of scientific research, the need to systematize approaches to the development of valuation tools for accounting and

analytical provision in the context of creating a fundamentally new subsystem of enterprise management remains relevant.

Formulation of the goals of the article. The purpose of the article is to develop theoretical and methodological and organizational principles of modification of evaluation processes for accounting and analytical provision of enterprise management as a basis for information content of control and decision making in the transition to the digital economy.

Presentation of the main research material. Evaluation of the effectiveness of the formation, maintenance, development and implementation of accounting and analytical provision of management is insufficiently developed, which increases the relevance of this issue, given the dependence of the enterprise, strengthening its competitive position on the performance of accounting and analytical management in decision making and development scenarios. Control of qualitative and quantitative parameters of accounting and analytical provision of management, assessment of costs for its formation, maintenance, development and implementation contributes to the development of measures for information management and increase its productivity in intensifying the activities of the enterprise.

The main indicator of the effectiveness of the enterprise is its ability in a minimum amount of time to turn important strategic and operational decisions into action that is the implementation of developed managerial projects [1]. The effectiveness of managerial projects, decisions, scenarios depends on a number of economic, social and environmental criteria and indicators that reflect the management practices of the enterprise and characterize the effectiveness of decisions made in the developed projects. To realistically assess the sustainable development of the enterprise in the long run and adjust the parameters of the strategy, a system of the following criteria is proposed: financial and economic stability (economic efficiency of the enterprise); social stability (efficiency of business relations of the enterprise); environmental sustainability (efficiency of environmental activities) [2, P. 307–308] that involves a comprehensive study of the state and prospects of the entity. Assessment of the effectiveness of the enterprise can be extended by studying the effectiveness of decisions and management projects that form the basis of its development strategy.

Evaluation of managerial projects of the enterprise is carried out on the basis of a number of criteria that characterize the socio-economic processes and are used to form management plans and programs. According to the results of the evaluation of the effectiveness of managerial projects, the level of their

productivity in the enterprise is identified, which contributes to the timely updating of tactical and strategic development programs and the formation of a model of response to unforeseen events.

In the list of types of reporting as one of the sources of justification of managerial decisions and business processes, priority is given to integrated reporting, as reporting in the field of sustainable development contains mainly non-financial indicators (results of social and environmental activities), and the hallmark of integrated reporting and non-financial indicators, which optimizes the information content for decision-making. The formation of integrated reporting helps to provide the user with information about the environment of the enterprise, the results of activities in the economic, environmental and social spheres, the developed business model and relations with the external environment. Reporting in the field of sustainable development is a tool for socially and environmentally responsible business, but the enterprise is better to provide users with integrated reporting, which helps to build an image (specially designed "image" based on features, internal laws, preferences, qualities and characteristics of the enterprise (according to materials [3, P. 86]) and provides for the transparency of its information, thus strengthening business relations.

Evaluation of the effectiveness of accounting and analytical provision of enterprise management should be carried out in accordance with the possibility of forming accounting and analytical information of a qualitatively new level. In particular, in the scientific literature it is proposed to use the indicator of efficiency of accounting and analytical provision, to calculate the value of which is determined by the completeness of management accounting and analytical information, the number of accounting and analytical inconsistencies and inconsistencies [4, P. 75–79]. Such calculation allows us to assess the dynamics of the state of accounting and analytical provision of enterprises and forecast its future state, but needs to be updated in accordance with the general requirements for grouping relevant information and its features. The tools for assessing the effectiveness of accounting and analytical provision of enterprise, proposed by scientists, cover one side of determining the effectiveness of information for management.

Elaboration of another approach to determining the effectiveness of accounting and analytical management of the enterprise management will not only take into account the information expectations of internal and external users, but also will determine the amount of management information in quantity and quality required to perform the task.

Accounting and analytical provision of management is serviced and implemented to improve the quality of decisions and efficiency of business process results. The effectiveness of accounting and analytical provision of enterprise management can be calculated as an indicator of the completeness of the set and solved management tasks of accounting and analytical information:

$$E_{AAP} = I_{AAP} \times \frac{n_T}{n_D}, \quad (1)$$

where E_{AAP} – efficiency of accounting and analytical provision of enterprise management;

I_{AAP} – informativeness of accounting and analytical provision of enterprise management;

n_T – the number of defined tasks;

n_D – the number of solved tasks.

Informativeness of accounting and analytical provision of enterprise management is calculated by indicators of content, availability and representativeness of information:

$$I_{AAP} = \sqrt[3]{A_{AAI} \times M_{AAI} \times R_{AAI}}; \quad (2)$$

where A_{AAI} – availability of accounting and analytical information;

M_{AAI} – materiality of accounting and analytical information;

R_{AAI} – representativeness of accounting and analytical provision of enterprise management;

$$A_{AAI} = \frac{n_Q}{n_A}, \quad (3)$$

where n_Q – the number of answers;

n_A – the number of requests for accounting and analytical information;

$$P_{AAI} = \frac{AAI_F}{n_{IT}}, \quad (4)$$

where AAI_F – actual accounting and analytical information;

n_{IT} – total amount of information;

$$R_{AAI} = \frac{AAI_T}{AAI_F}, \quad (5)$$

where AAI_T – accounting and analytical information used in performing defined task.

Evaluation of the effectiveness of accounting and analytical provision of enterprise management in terms of content, availability and representativeness of information allows to accurately control its condition with the implementation of operational monitoring of qualitative parameters of accounting and analytical information in justifying decisions and their implementation in the business entity and expanding its core competencies.

Evaluation of the quality of information involves determining the accuracy of information, its relevance, objectivity, completeness and clarity. The quality of information is its ability to create an adequate information «image» of the object that is to characterize its materiality, the ability to change the level of uncertainty of the recipient of information about any object to the extent necessary for it [5, P. 148].

Accounting and analytical information is used to ensure economic benefits, and the total economic effect of its involvement depends on the financial result minus the funds, assets and capital involved in attracting data, their further transformation into management information, the assimilation of which promotes generation knowledge of the enterprise, its potential and development constraints. Accounting and analytical information in terms of the ratio of results and costs is characterized by effectiveness in terms of obtaining the expected economic benefits [6, P. 95]. Information is able to provide economic benefits only if it becomes in demand and contributes to the solution of the target task, which will meet the task in accordance with the strategy of the enterprise.

Effective use of information is associated with the identification and evaluation of usable accounting and analytical data by the enterprise management system, designed for systematic monitoring of information flows aimed at identifying opportunities and threats inherent in the information. Data are imported from the information array, which after processing are transformed into adequate time, multi-purpose, reliable evidence that acquires additional properties (due to accounting processing), which update the data, forming the primary information. The latter in the subsequent technological process is

subject to processing according to various criteria with generalization in the form that convenient to interpret by the user.

The information is different, but all the data that meet the basic requirements are required at the time of the decision. Quite often there are situations when the decision is made on the basis of non-financial indicators, as they relate to the business development of the enterprise. Business is viable if it develops productive management decisions to reduce the cost of operations, among which an effective decision is to reduce the total cost of the information system without reducing its quality in preparing the resource for a sound choice of alternative management decisions. It is impractical to save money on information system maintenance. This does not mean their irrational spending, because information management involves business management.

Control procedures and evaluation of accounting and analytical information are part of the tasks of information management, which involve the processes of its formation, maintenance, transmission, archiving and disposal. Control procedures are not only aimed at identifying information suitable for use in management and decision-making. Information depreciates faster than tangible assets because the relevance of useful information decreases over time (especially in today's dynamic business environment).

Control procedures for quantitative and qualitative parameters of accounting and analytical information should be organized in such a way as to fully, accurately, efficiently and clearly provide a list of types, types and categories of resources, organize their effective use, maintenance and protection, necessary based on objectives activities of the enterprise.

Information resources due to the loss of relevance and novelty are characterized by a gradual decline in productivity. The decrease in the value of accounting and analytical information occurs in the process of data movement, but this does not change its essence as a commodity, which is characterized by changes in the process of transportation and storage [7, P. 41]. It is no coincidence that one of the main characteristics of accounting and analytical information is timeliness that is the ability at the right time and in full to meet the needs of users who evaluate the data on various parameters in accordance with managerial tasks.

Understanding the importance of finding rational measures of the effectiveness of accounting and analytical information has led to the actualization of methods for measuring and evaluating. The assessment is implemented at all stages of accounting and analytical processes, which consists

in a sequence of stages of information formation for its analytical processing, determining the economic feasibility of phenomena and processes of the enterprise to identify the level of safety of the owner and their impact on financial and economic results. The assessment is carried out constantly, is implemented in the processes of accounting and analytical processing of information with the final generalization of the result, which is the basis for decision-making and development of measures to improve the efficiency of the enterprise.

The productivity of accounting and analytical information can be calculated through the evaluation of the entire information system, the effectiveness of which is to achieve the optimal ratio between costs and results; it means comparing the economic result of the system implementation and the costs of its acquisition, installation, completion and operation [8].

It is more difficult to assess the combined benefits of information ownership and the synergistic effect, although these indicators are crucial for business development [9, P. 264]. To calculate the cost of ownership and maintenance of information system, a method is used based on the use of the final indicators of direct and indirect costs incurred as a result of implementation, use and maintenance of information and communication technologies (IT costs) for several periods of the system. The calculation can be made on the basis of data from the reporting period, but it does not provide tracking of the dynamics of growth (decrease) of individual items of expenditure, which is important given the needs for their regulation, control and analysis. From an economic point of view, IT costs can include not only costs that are assessed as capital items, but also those that are closely related to non-financial (invisible) costs (for example, «moral»), increased work intensity, temporary inconveniences [10, P. 419]. The simplest way to calculate the cost of information technology is to determine the total costs: general and administrative; marketing and commercial; for research and development. Negative costs should be avoided, which will end up do not affect the provision of the result per unit of investment.

The result of the enterprise directly depends on the information management policy, the developed model of the information environment and the level of costs incurred for the formation, maintenance, development and implementation of accounting and analytical information. The actual result of the enterprise can be assessed on the basis of a set of information that affects management decisions, which are the basis of business processes.

The calculation of the value of information is based on the losses incurred by the enterprise due to the unformed information management policy. Technical and technological tools of information management are used mainly to reduce risks, rather than increase productivity, which is provided by the methods of information security [11]. Therefore, solving the problems of reorganization and redesign of information systems is important to increase the efficiency of business processes based on accounting and analytical information. The accounting and analytical provision of management has a significant impact on the organization of the economic system, which is associated with the proposal of multivariate scenarios of management decisions; this, in turn, opens up opportunities for business development.

Formation, maintenance, development and implementation of accounting and analytical provision of enterprise management involve the bearing of a set of costs and obtaining the result that is the total productivity. Both costs and results are mandatory factors of the object, which indicates its efficiency and competitiveness in the enterprise. Costs are the reverse side and the basis for obtaining the result, provided that they are moderate and reasonable. The result implies the costs, so the policy of their management should pay more attention and develop programs to optimize them, achieving synchronization with the complex costs of the enterprise as a whole.

The costs of formation, maintenance, development and implementation of accounting and analytical provision of enterprise management are reflected in the accounting documents through the costs of hardware, communication, software and technology and professional provision, which allow the application of the cost approach in their assessment. Evaluation is an element of the method of accounting and is present in all stages of the accounting process of the enterprise, performing related functions.

The proposed methodological approach to the combined assessment of the effectiveness of accounting and analytical management is adapted to the individual characteristics of the enterprise, so it has a combined nature and provides synchronization in expanding the informativeness of customer satisfaction.

Professional competencies include two blocks of formation and renewal of competencies: functional (professionalism, potential, education, work experience, performance of official duties, adaptation to changing conditions of the functional environment, ability to form modern professional skills and knowledge, ability to use new methods of work); personal (qualitative

characteristics of the employee: intelligence, talent, reliability, dedication, focus on achieving goals, character traits, positivity, creative nature; education, models of human behavior in a given situation; values; ability to establish effective communication with team members) [12, P. 59]. To ensure the innovative development of competencies, it is necessary to strengthen monitoring, assessment of their condition, organize the formation and search for new competencies. This requires a study of the impact of costs on the components of professional competencies, which helps to regulate the distribution of funds in terms of components of functional and personal competencies, increasing the effectiveness of their implementation in expanding the competitive advantages of the enterprise.

Technological competencies are the result of developing a proactive strategy for implementing software innovations and transforming management mechanisms and business processes in accordance with the dissemination of information products at the enterprise that contributes to the formation of new properties of the service system of information, technological, methodological, professional management and development of its quality, contributing to the expansion of a set of core competencies. In the management of technological competencies, the quantitative and qualitative composition of technologies is monitored for their compliance with the enterprise development strategy and the intensity of business process transformations.

In total technological, professional and technical competencies are a resource for innovative development of accounting and analytical provision of enterprise management, which involves the generation of changes in the modification of processing, transmission and storage of information. The costs of management and expansion of professional, technological and technical competencies are the costs of formation, maintenance, development and use of accounting and analytical provision of enterprise management. Such costs are calculated based on the costs of professional, hardware, communication and software. Each company will have different costs, because their spread by stages of formation, maintenance, development and implementation of accounting and analytical management depends on the individual approach and the chosen development strategy.

The proposed methodological approach to the assessment of the effectiveness of the formation, maintenance, development and implementation of accounting and analytical provision of management is tested in the activities of domestic enterprises, contributing to systematic and comprehensive study of

factors, quantitative measurement of their impact on performance accounting and analytical provision of management.

Conclusions. At the stage of formation of digital economy in Ukraine, taking into account the influence of global information space, enterprises need to adapt to the information paradigm of economic theory, characterized by integration of relevant modern factors - information, communications, knowledge and formation of new socio-economic relations. Transformation of the economy leads to increased requirements for qualitative and quantitative parameters of management information, which is implemented in the formation and implementation of managerial influence. It is in the digital economy, the priority in the activities of economic entities of technological and intellectual solutions is especially important innovative development of accounting and analytical provision of enterprise management, which precedes decision-making, justifying their alternatives, increasing the efficiency of information.

It is proposed to evaluate accounting and analytical information in accordance with the developed strategies, which include a set of solutions, projects, scenarios for the involvement, maintenance and development of information using technological and communication solutions. This helps to increase the efficiency of accounting and analytical provision of information requests, which change and become more complicated under the influence of internal and external factors.

Possession of such information contributes to the identification of reserves and the development of measures to improve the efficiency of accounting and analytical provision of enterprise management through the optimization and effective use of hardware, communication, software and technology and professional provision.

To increase the efficiency of accounting and analytical provision of enterprise management in decision-making it is necessary to control the costs of its formation, maintenance, development and implementation, arguing the economic feasibility and determining the directions of their minimization while maintaining quality parameters of information. Thus, the expansion of the database of accounting and analytical information is achieved, which accumulates and updates information on the formation and innovative development of accounting and analytical provision, increasing, in turn, the informativeness of the enterprise management system.

References.

1. Fedorak, Ja. (2006). Ghlobaljne sposterezhennja: Diaghnostyka zdorov'ja suchasnykh orghanizacij [Global Surveillance: Diagnosing the Health of Modern Organizations]. Retrieved from: <http://www.management.com.ua/tend/tend044.html>.
2. Kostyrko, R.O. (2015). Integhrovana zvitnistj u zabezpechenni korporatyvnoji socialjnoji vidpovidalnosti kompanij [Integrated reporting in ensuring corporate social responsibility of companies], *Naukovyj visnyk Uzhghorodskjogho universytetu*, no. 1 (45), vol. 2, pp. 305–310.
3. Kovshova, I.O. (2012). Formuvannja imidzhevoji polityky korporatyvnykh pidpryjemstv informacijno-komunikacijnoji sfery [Formation of image policy of corporate enterprises of information and communication sphere]. Retrieved from: <http://goo.gl/rxqBMM>.
4. Bradul, O.M. (2009). Teorija ta metodologhija bukhghalterskjogho obliku i analizu dijalnosti korporacij [Theory and methodology of accounting and analysis of corporations] (Doctor of Economic Sciences Thesis), Kyiv: Kyiv National University of Trade and Economics.
5. Jancheva, L. & Bochulja T. (2010). Oblikovo-informacijna skladova ekonomichnoji bezpeky pidpryjemstva [Accounting and information component of economic security of the enterprise]. Proceedings of the «*Oblik jak informacijna systema dlja ekonomichnoji bezpeky pidpryjemstv v konkurentnomu seredovyshhi*» (Ukraine, Ternopil, 25-26 November 2010), pp. 148–150.
6. Bochulja, T.V. (2013). Konceptualjni pidkhody do metodologhiji informacijno-analitychnogho zabezpechennja finansovogho menedzhmentu [Conceptual approaches to the methodology of information and analytical support of financial management]. *Ekonomichna strateghija i perspektyvy rozvytku sfery torghivli ta poslugh*, no. 1 (17), vol. 1, pp. 91–99.
7. Pushkar, A.I. (2012). Teoretiko-metodologicheskie osnovyi upravleniya informatsionnoj deyatelnostyu predpriyatiya [Theoretical and methodological foundations of enterprise information management]. Proceedings of the «*Suchasni problemy upravlinnja pidpryjemstvamy*» (Ukraine, Kharkov, 08-09 November 2012), pp. 38–48.
8. Kuzjminskij, Ju. (2011). Ocinka efektyvnosti vprovadzhennja informacijnykh tekhnologhij u bukhghalterskjyj oblik [Evaluation of the effectiveness of the introduction of information technology in accounting]. *Bukhghalterskjyj oblik i audit*, no. 7, pp. 27–31.

9. Bochulya, T.V. (2013). Uchetno-analiticheskaya informatsiya – ekonomicheskaya vyigoda i konkurentosposobnost biznesa [Accounting and analytical information - economic benefits and business competitiveness]. Proceedings of the «I Sokolovskie chteniya» (Russia, St. Petersburg, 11-12 April 2013), pp. 263–264.

10. Jancheva, L.M. & Bochulja, T.V. (2011). IT-proekt: jakistj, vartistj, efektyvnistj [IT project: quality, cost, efficiency]. *Visnyk Ljvivskoj komercijnoj akademiji*, no. 35, pp. 418–421.

11. Chernyavskaya, I. (2007). Informatsionnyiy seyf [Information safe]. *Investgazeta*, no. 10. Retrieved from: <http://goo.gl/RleWVu>.

12. Kudlak, V.Ja. & Kozljuk, T.V. (2013). Formuvannja modeli upravlinnja kompetencijamy jak osnovy stijkykh konkurentnykh perevagh pidpryjemstva [Formation of a competency management model as the basis of sustainable competitive advantages of the enterprise]. *Innovacijni vymiry rozvytku svitovoji ekonomiky*, pp. 57–60.

Бібліографічний список.

1. Федорак Я. Глобальне спостереження: Діагностика здоров'я сучасних організацій [Електронний ресурс] / Я. Федорак. – Режим доступу : <http://www.management.com.ua/tend/tend044.html>.

2. Костирко Р.О. Інтегрована звітність у забезпеченні корпоративної соціальної відповідальності компаній / Р. О. Костирко // Науковий вісник Ужгородського університету. – 2015. – Вип. 1 (45), т. 2. – С. 305–310. – (Серія «Економіка»).

3. Ковшова І.О. Формування іміджевої політики корпоративних підприємств інформаційно-комунікаційної сфери [Електронний ресурс] / І. О. Ковшова. – Режим доступу : <http://goo.gl/rxqVMM>.

4. Брадул О.М. Теорія та методологія бухгалтерського обліку і аналізу діяльності корпорацій : дис. на здобуття наук. ступеня д-ра екон. наук : спец. 08.00.09 «Бухгалтерський облік, аналіз та аудит (за видами економічної діяльності)» / О.М. Брадул. – К., 2009. – 333 с.

5 Янчева Л. Обліково-інформаційна складова економічної безпеки підприємства / Л. Янчева, Т. Бочуля [«Облік як інформаційна система для економічної безпеки підприємств в конкурентному середовищі»]: матеріали Міжнар. наук.-практ. конф., (Тернопіль, 25–26 листоп. 2010 р.). – Тернопіль: ТНЕУ, 2010. – Ч. 2. – С. 148–150.

6. Бочуля Т.В. Концептуальні підходи до методології інформаційно-аналітичного забезпечення фінансового менеджменту / Т. В. Бочуля // Економічна стратегія і перспективи розвитку сфери торгівлі та послуг : зб. наук. праць: у 2 ч. / [редкол.: О.І. Черевко (відп. ред.) та ін.]. – Х.: ХДУХТ, 2013. – Вип. 1 (17), ч. 1. – С. 91–99.

7. Пушкарь А.И. Теоретико-методологические основы управления информационной деятельностью предприятия / А.И. Пушкарь // Сучасні проблеми управління підприємствами: матеріали Міжнар. наук.-практ. конф. (Харків, 08–09 листоп. 2012 р.). – Х.: ФОП Александрова К.М.; ВД «Інжек», 2012. – С. 38–48.

8. Кузьмінський Ю. Оцінка ефективності впровадження інформаційних технологій у бухгалтерський облік / Ю. Кузьмінський // Бухгалтерський облік і аудит. – 2011. – № 7. – С. 27–31.

9. Бочуля Т.В. Учетно-аналитическая информация – экономическая выгода и конкурентоспособность бизнеса / Т.В. Бочуля [«II Соколовские чтения»]: тезисы докл. Междунар. науч. конф., (Санкт-Петербург, 11–12 апр. 2013 г.) / [под ред. В.В. Ковалева и др.]. – СПб. : С.-Петерб. гос. ун-т, 2013. – С. 263–264.

10. Янчева Л.М. IT-проект: якість, вартість, ефективність / Л.М. Янчева, Т.В. Бочуля // Вісник Львівської комерційної академії. – Львів: Львів. комерц. акад., 2011. – Вип. 35. – С. 418–421. – (Серія «Економічна»).

11. Чернявская И. Информационный сейф [Электронный ресурс] / И. Чернявская // Инвестгазета. – 2007. – № 10. – Режим доступа : <http://goo.gl/RleWVu>.

12. Кудлак В.Я. Формування моделі управління компетенціями як основи стійких конкурентних переваг підприємства / В.Я. Кудлак, Т.В. Козлюк // Інноваційні виміри розвитку світової економіки : зб. наук. праць з актуальних пробл. екон. наук / НО «Перспектива». – Дніпропетровськ : Гельветика, 2013. – С. 57–60.

Бочуля Т.В. Оцінка ефективності обліково-аналітичного забезпечення управління підприємствами через призму інноваційних заходів. Вирішено важливе науково-практичне завдання щодо виявлення тенденцій розвитку в оцінці ефективності обліково-аналітичного забезпечення управління підприємством, розробки та презентації нових підходів до контрольних процедур щодо модифікації обліково-

аналітичного забезпечення управління підприємством, що визначає розвиток його фундаментальних положень, виходячи з впровадження технологічних та інтелектуальних нововведень в процесах обробки, передачі та зберігання інформації. Доведено необхідність синхронізації оцінки ефективності ознак, які впливають на формування, обслуговування, розвиток і реалізацію обліково-аналітичного забезпечення управління підприємством – доступність, змістовність, репрезентативність. Це дозволило реально оцінити стан й ефективність обліково-аналітичного забезпечення управління підприємством з розробкою заходів щодо його розвитку з мінімізацією витрат на ці заходи.

Ключові слова: обліково-аналітичне забезпечення управління, оцінка, розвиток, інноваційні заходи, цифрова економіка.

Бочуля Т.В. Оценка эффективности учетно-аналитического обеспечения управления предприятием через призму инновационных мероприятий. Решено важное научно-практическое задание по выявлению тенденций развития в оценке эффективности учетно-аналитического обеспечения управления предприятием, разработке и презентации новых подходов к контрольным процедурам по 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. Доказана необходимость синхронизации оценки эффективности признаков, влияющих на формирование, обслуживание, развитие и реализацию учетно-аналитического обеспечения управления предприятием – доступность, содержательность, репрезентативность. Это позволило реально оценить состояние и эффективность учетно-аналитического обеспечения управления предприятием с разработкой мероприятий по его развитию с минимизацией расходов на эти цели.

Ключевые слова: учетно-аналитическое обеспечение управления, оценка, развитие, инновационные мероприятия, цифровая экономика.

Стаття надійшла до редакції: 25.09.2020 р.