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CUPRINS / TABLE OF CONTENTS

THE CURRENT WORLD – UNDER OBVIOUS MODIFICATION AND TRANSITION TOWARDS THE NEW NORMALITY.....	19
Cristian - Marian BARBU Elena BUȘILĂ Simona Delia STANCU Maria Mirabela POPESCU	
AVUȚIA NAȚIUNILOR – LUCRARE DE INSPIRAȚIE PERENĂ A MEDIULUI UNIVERSITAR DE MANAGEMENT ȘI MARKETING	40
Mircea Alecsandru UDRESCU	
DESPRE MOTIVAȚIE ÎN MEDII DE AUSTERITATE	51
Aurel DIACONU Florin MĂCIUCĂ	
REZILIENȚĂ ȘI GUVERNANȚĂ. APRECIERI ALE MEDIULUI DE AFACERI PENTRU 2021	60
Mircea Alecsandru UDRESCU	
EFICIENȚA MANAGERULUI DIN PERSPECTIVA PROFILULUI SĂU PSIHO-SOCIAL	68
Cibela NEAGU	
ANTI-CONSUMER IN MARKETING	75
Dan NASTASE Zoica NICOLA Irina Mihaela BARBU Andrei GHEORGHE	
ОСОБЛИВОСТІ КОНТРОЛЮ ВИТРАТ НА ВИРОБНИЦТВІ ТА СОБІВАРТОСТІ ПРОДУКЦІЇ ЛЬСЬКОГОСПОДАРСЬКОГО ПІДПРИЄМСТВА ТОВ «АГРО-ЛЕНД.».....	79
Оксана ПОПОВИЧ Вікторія ПОПОВИЧ	

INFRASTRUCTURA DE COLECTARE A DEȘEURILOR ÎN CONTEXTUL DEZVOLTĂRII DURABILE.....	95
Viorica POPA Nicolae POPA	
БАНКІВСЬКА СИСТЕМА УКРАЇНИ: ОСОБЛИВОСТІ ФУНКЦІОНУВАННЯ В УМОВАХ ВОЄННОГО СТАНУ.....	113
Тетяна ГАВРИЛКО Лариса ТУРОВА	
STRATEGIC THINKING IN SMALL AND MEDIUM-SIZED COMPANIES' MANAGEMENT	123
Mircea Alecsandru UDRESCU Alina GHEORGHE	
THEORETICAL CONCEPTS AND FEATURES OF ECONOMIC GLOBALIZATION.....	133
Volodymyr PECHKO	
CONSTRUCTION OF A MATHEMATICAL MODEL OF THE PROCESS OF COMPARISON OF TERRITORIAL COMMUNITIES.....	140
Natalia HUSARINA Iлона BABSKA	
АНАЛІЗ ДІЯЛЬНОСТІ АВІАЦІЙНОЇ ГАЛУЗІ УКРАЇНИ: ВІД РОЗКВІТУ ДО РЕАЛІЙ СЬОГОДЕННЯ.....	147
Ольга БОНДАРЕНКО	
ATTRACTION OF INVESTMENTS AS A WAY OF DEVELOPMENT OF LOCAL SELF-GOVERNMENT IN UKRAINE	159
Natalia DOBRIANSKA Oleksandr BALAN Vira LEBEDIEVA	

IMPACT OF REGULATION OF FOREIGN ECONOMIC ACTIVITIES ON DOCUMENTATION AND TAXATION OF EXPORT-IMPORT TRANSACTIONS	168
Nina OVSIUK Inna AFANASIEVA	
ТЕНДЕНЦІЇ СТРУКТУРИ РИНКУ ЛЕГКОВИХ АВТОМОБІЛІВ В УКРАЇНІ	179
Наталія КОВАЛЕНКО Богдан СУХАРОВ	
ДЕЯКІ ПИТАННЯ СКЛАДАННЯ АУДИТОРСЬКОГО ЗВІТУ ВНУТРІШНЬОГО АУДИТУ	183
Ірина РАГУЛІНА	
ANALYSIS OF THE RESULTS OF REFORMING THE HEALTHCARE SYSTEM IN UKRAINE	192
Nataliia HUSARINA Oleksandra CHECHELNYTSKA	
THEORETICAL AND METHODOLOGICAL PRINCIPLES OF THE FORMATION OF INFORMATION AND ANALYTICAL SERVICE MANAGEMENT OF TRADE ENTERPRISES	198
Nataliia KASHCHENA Iryna NESTERENKO Nadiia KOVALEVSKA	
THE IMPACT OF DIGITIZATION ON THE ACCOUNTING PROFESSION: NEW CHALLENGES	209
Stanislav VASYLISHYN	

SMALL AND MEDIUM-SIZED ENTERPRISES IN THE REPUBLIC OF MOLDOVA: TRENDS, CHALLENGES AND FORECASTS	216
Tatiana GUTIUM	
ECOSISTEMELE DIGITALE ALE COMPANIILOR MICRO, MICI ŞI MIJLOCII.....	226
Vitalie COCEBAN Sergiu TUTUNARU Anatolie BABIN	
BLOGGING: ACCOUNTING AND TAXATION	247
Valentyna YASYSHENA Alla DOLYUK	
RETROSPECTIVA DEZVOLTĂRII ÎNTRERPRINDERILOR MICI ŞI MIJLOCII ÎN REPUBLICA MOLDOVA.....	254
Aurelia TOMŞA	
PRINCIPLES, OBJECTIVES AND METHODS OF ANALYSIS OF FINANCIAL AND ECONOMIC ACTIVITIES.....	262
Viktoriya VELIEVA	
COMUNICAREA – PROBLEMA ESENŢIALĂ A NEGOCIERII.....	270
Sorin Gabriel GRESOI Geanina CIOATĂRĂ	
STRUCTURAL ANALYSIS OF THE POPULATION BY DOMICILE	287
Ştefan Virgil IACOB Cristian Marius RĂDUŢ	

THE TRADE BALANCE OF EXTERNAL PAYMENTS INDICATOR OF ECONOMIC GROWTH	293
Ștefan Virgil IACOB Cristian Marius RĂDUȚ Cristian OLTEANU	
DIGITAL MONEY CAN INFLUENCE MONETARY POLICY	301
Mădălina-Gabriela ANGHEL Dana Luiza GRIGORESCU	
MONEY IN THE CONTEXT OF THE EVOLUTION OF THE MONEY SUPPLY	308
Mădălina-Gabriela ANGHEL Iulian RADU Alexandra PETRE Cristian OLTEANU	
THE ENERGY CRISIS AFFECTS MACROSTABILITY	313
Constantin ANGHELACHE Mădălina-Gabriela ANGHEL Cristian Marius RĂDUȚ	
DIGITIZATION OF MONEY - COSTS AND BENEFITS.....	320
Mădălina-Gabriela ANGHEL Ștefan Gabriel DUMBRAVĂ Alexandra PETRE	
THE DIGITAL ECONOMY MUST PRIORITIZE RESEARCH- DEVELOPMENT-INNOVATION.....	327
Constantin ANGHELACHE Mădălina-Gabriela ANGHEL Ștefan Virgil IACOB	

THE EFFECTS OF CRISES ON THE FINANCIAL-MONETARY SYSTEM OF THE EUROPEAN UNION.....	333
Ștefan Virgil IACOB Dana Luiza GRIGORESCU Iulian RADU Denis-Arthur STRIJEK	
EFFECT OF CONSUMER DEMAND – ANALYSIS MODEL.....	339
Ana Maria POPESCU Daniel DUMITRU	
THE EVOLUTION OF MULTIDIMENSIONAL MACRO-ECONOMETRIC MODELS	345
Ștefan Virgil IACOB Dana Luiza GRIGORESCU	
THE IMPACT OF CRISES ON THE ECONOMIC EVOLUTION OF ROMANIA.....	352
Constantin ANGHELACHE Giani-Ionel GRĂDINARU Cristian Marius RĂDUȚ	
INDUSTRY AND AGRICULTURE UNDER THE IMPACT OF CRISES	360
Constantin ANGHELACHE Daniel DUMITRU	
THE PARADOX OF RISING UNEMPLOYMENT IN CONTRAST TO FILLING VACANCIES	367
Cristian Marius RĂDUȚ Iulian RADU Denis-Arthur STRIJEK	
THE LABOR MARKET UNDER THE IMPACT OF CRISES	372
Iulian RADU Bogdan DRĂGHIA	

THE DIGITIZATION PROCESS AND THE MONETARY SYSTEM	380
Ana Maria POPESCU Denis-Arthur STRIJEK	
PROVOCĂRI ÎN CULTIVAREA EDUCAȚIEI SUSTENABILE ÎN INSTITUȚIILE DE ÎNVĂȚĂMÂNT SUPERIOR	386
Alina SUSLENCO	
STRATEGIES TO IMPROVE HR MARKETING FOR HIGHER COMPETITIVE ADVANTAGE	401
Rodica SLUTU Adrian ȘIMON	
METODE PRIVIND ATENUAREA EFECTELOR INFLAȚIEI ASUPRA AGENȚILOR ECONOMICI ÎN CONTEXTELUL CREȘTERII PREȚURILOR LA MATERII PRIME ȘI MATERIALE	413
Aurelian DIACONU Dragos Eugen MIHAI	
REDEFINIREA STRATEGIEI DE CREARE A VALORII ȘI EXPANSIUNEA PE PIAȚA UNIUNII EUROPENE A COMPANIILOR ROMÂNEȘTI	424
Virginia CUCU	
CULTURAL VOUCHER – A NEW INSTRUMENT FOR BOLSTERING CULTURAL CONSUMPTION IN THE REPUBLIC OF MOLDOVA	436
Mihail CIOBANU	
LABOR MARKET IMBALANCE: CAUSES AND CONSEQUENCES	448
V. BLYZNIUK L. YATSENKO	

FINANCIAL CAPACITY OF URBAN TERRITORIAL COMMUNITIES.....	458
Olena NIKOLIUK Dariia BONDARCHUK	
STATE ACTION IN PUBLIC PROCUREMENT: A COMPARATIVE REVIEW OF CHINESE AND EU COMPETITION LAWS	465
Ina VÎRTOSU Chen LI	
IMPACTUL IMPLEMENTĂRII STRATEGIILOR DE SPECIALIZARE INTELIGENTĂ ÎN ȚĂRILE UNIUNII EUROPENE	494
Tatiana BARAN	
TRECEREA FRONTIEREI PENTRU SOLICITANȚII DE AZIL	505
Mircea GUTIUM	
RESEARCH OF PROBLEMS OF SOCIAL DEVELOPMENT OF UKRAINE IN THE CONDITIONS OF RUSSIAN AGGRESSION AND WAYS TO ELIMINATE THEM.....	512
Natalia DOBRIANSKA Karolina BRADUL Anna STEPANOVA	
STUDIUL PRIVIND COMPORTAMENTUL CONSUMATORILOR ROMÂNI ÎN PERIOADA PANDEMICĂ ȘI POST – PANDEMICĂ.....	527
Cătălin DEATCU Maria – Valeria SEFTOIU Eugen – Iulian POPESCU	

CONTROL OF SOCIAL RESPONSIBILITY OF BUSINESS.....	540
Borys POHRISHCHUK Inna SYSOIEVA	
EFFECTIVE PRACTICES OF REFORMS IN THE SPHERE OF PUBLIC ADMINISTRATION.....	546
Valentyna KYRYLOVA Olena NIKOLIUK	
THE ROMANIAN ADAPTATION OF COOK AND WALL’S (1980) ORGANIZATIONAL COMMITMENT SCALE – A PRIMARY STEP	551
Alexandru Ioan MANEA Andrei BUIGA	

**THEORETICAL AND METHODOLOGICAL
PRINCIPLES OF THE FORMATION OF
INFORMATION AND ANALYTICAL
SERVICE MANAGEMENT OF TRADE
ENTERPRISES**

Nataliia KASHCHENA

*Doctor of Economics, Professor
Head of the Department of Accounting,
Audit and Taxation
State Biotechnological University
natakaschena@gmail.com*

Iryna NESTERENKO

*PhD in Economics, Associate Professor
Department of Accounting,
Audit and Taxation
State Biotechnological University, Ukraine
irina0nesterenko@gmail.com*

Nadiia KOVALEVSKA

*PhD in Economics, Associate Professor
Department of Accounting,
Audit and Taxation
State Biotechnological University, Ukraine
n.kovalevska77@gmail.com*

Abstract

The conceptual system formation principles of information and analytical of trade enterprise management service (SIAS UPT) are substantiated in this article. The most promising is an integrated approach to the formation of accounting and analytical information as for enterprise's activities and its accumulation in a single circuit of SIAS UPT has been proven. The scientific basis and theoretical and methodological provisions of such system formation has been formed. The applied character of mechanism, which provides the complex decision of problems of informative management decision-making support as for functioning and enterprise trade

development through the elaboration of the regulatory and legal basis of accounting, analysis and controlling has been determinate. A conceptual model of the formation of the SIAS UPT, which presents a complex of views on the implementation of the tasks of creating the architecture of a unified information management space has been developed.

Key words: *information and analytical service, trade enterprise, management, concept, accounting and analytical information*

JEL Classification: *M40, G31.*

Introduction

During transformational changes and the needs for rapid business adaptation to the wartime conditions, effective management of trade enterprises is a priority direction.

The effectiveness of this complex intellectual and creative process, which is related to the clarification of the state, dynamics, factors of change and financial and economic potential of a trading enterprise in order to achieve the desired parameters of its development, is determined by the availability of relevant information. It should be objective, reliable, clear, complete and useful for making effective management decisions. Due to this, the requirements for the efficiency of formation, sufficiency, quality of recording and analytical processing of data of the accounting information system, their further using in analysis and management are increased. At the same time, the heads of trade enterprises remain the flagships of maintaining the level of social and economic responsibility.

Therefore, there is a need to solve complex, emergency economic situations and make timely and well-founded management decisions. However, decisions, which made without taking into account relevant accounting data, their analysis and forecasts can lead to significant financial losses and damages. Therefore, it is possible to minimize or neutralize the impact of weaknesses and threats (in terms of the implementation of product, assortment, marketing policy, etc.), to use the full potential of the enterprise for profit and to make rational management decisions based on data (data-driven decision making) thanks to the effective use accounting and analytical service for managing the activities of trade enterprises taking into account the concept of "Industry 4.0".

According to this concept, the processes of acquisition, storage, and sale of goods through various sales channels are digitized, which leads to an increase in the efficiency of trade enterprises, acceleration of payments from customers, and an increase in the quality of their services. The variety of operations in retail leads to the formation of large arrays of heterogeneous and unstructured data, which requires the development of an accounting and analysis system to the conditions of the using of high-speed information and communication technologies, in particular BigData, cloud technologies of the distributed ledger system (blockchain) and other technologies of the "Industry 4.0" concept.

Therefore, the creation of a high-quality information and analytical service for the management of the activities of trade enterprises, which is focused on ensuring the search for opportunities to improve the results of economic activity and satisfying the information requests of management at all levels at all stages of the process of development, adoption and control of the implementation of management decisions, is currently relevant.

1. Literature review

The scientific basis for the solution of the specified problem is formed by the works of leading foreign and domestic scientists of our time, which dedicated to the identification of the place and role of accounting and analytical support in the management of a modern enterprise, the investigation of theoretical, methodological and organizational aspects of the functioning of the accounting and analytical component in its composition.

The questions of forming and development of the system of the registration and analytical providing of management functioning and development of enterprises are examined in works of O. Budko, M. Van Breda, T. Gogol [1], Z. Zhivko, A. Zagorodnyi [6], I. Kalnytska [2], R. Higgins and others. Accounting and analytical aspects of the information formation for management are presented in the works of M. Vigdorovich, M. Kuzmina, P. Kutsik, I. Lazaryshina, S. Legenchuk, N. Lutska, L. Nikulina, A. Sokolov, O. Chumak [7], I. Yukhymenko-Nazaruk and others.

During the period of digital transformations in the economy and the adaptation of enterprises to these conditions, the scientists interest to the formation of information and analytical services by using innovative and information and communication technologies has increased [3, 4, 5]. Without

diminishing the role of previous developments, the questions of forming an information and analytical service for the management of a trade enterprise requires further in-depth research.

2. Research methodology, data and hypotheses

The realization of the defined goal is related to the determination of the most effective methods of forming information arrays of data, establishing channels of information interaction and optimizing information flows in the management process. In this context, we consider an integrated approach to the formation of accounting and analytical information of a financial and non-financial nature and its accumulation in a single circuit of the information and analytical service system of trade enterprise management (CSIAS UPT) is the most promising.

Such “information” unites management, people, processes, technologies, which are considered as a single system, and not only as separate elements. As a result of interaction in the system, a new quality emerges, which is not characteristic of any element of the system separately, but is characteristic of the entire system - an integral effect" [2, p. 3].

According to the service of information and analytical management support, such information is an information, which combine in a single spatial-communicative and socio-cultural space various types of data as for economic activity of trade enterprises, to give a possibility to realize the interests of internal and external stakeholders in the information space by focusing their information requests and formation of relevant information resources in the form of relational databases, which will replace traditional information used in trade enterprises to make decisions related to increasing the efficiency of their functioning and sustainable development.

Information and analytical service should be considered as a triad, which consist of information, analytics and service, the task of which is using the available information, to identify the reasons for the undesirable development of the process/situation and, the synthesizing the results of the analytical assessment, to determine the appropriate directions for solving the problem and to convey in the most acceptable form possible options for management solutions to users, that is, to create a high-quality service.

"Information and analytical service is a multifaceted concept. It can be considered as a separate whole, which formed under the influence of many philosophical theories, the main of which are the theories of reflection,

cognition and development. These theories do not contradict each other, but complement each other, developing different quantitative and qualitative characteristics related to this or that part of the management process. At the same time, the information and analytical service becomes more productive due to the synthesis of these theories" [5, p. 69]

The main idea of the concept of formation of SIAS UPT is formulated as the modeling of a single information space, oriented to the maximum satisfaction of users' information requests, which is based on a certain scientific and applied platform. The latter integrates the scientific and theoretical-methodological basis that specifies the object, subject, subjects, purpose, tasks, functions, principles and components of the management information support system and their functionality.

The scientific basis for the development and implementation of SIAS UPT is the dominant scientific paradigm of creating accounting and analytical information for management and the concept of information space modeling and ensuring the effectiveness of management functions and its information support functions when solving tactical and strategic tasks. At the same time, the determining prerequisite for the effectiveness of its formation is the determination of the information needs of management, which reflect the strategy and options for achieving the target parameters of the development of the trade enterprise (identification in quantitative and qualitative dimensions), their implementation and integration into the process of systematization of accounting and analytical information and the development of the feedback mechanism connection, which indicates the degree of satisfaction of information users.

It should be noted that the more precisely and completely the information requests of management subjects are defined, than the more quality will be accounting and analytical information. Its value for the management of a trading enterprise is determined by such qualitative characteristics of accounting and analytical information as: relevance, comprehensibility, efficiency, timeliness, reliability, credibility, comparability, completeness, usefulness, effectiveness, optimality, regularity, appropriateness. The relevance of information is considered in the syntactic, semantic and pragmatic planes, and is implemented through the functions of predictability, feedback properties and timeliness. The timeliness of accounting and analytical information depends on the inertia of the integrated accounting and analytical system. The reliability of accounting and

analytical information for management purposes is achieved by data verification, representative reliability, neutrality, which is due to the non-additive dimension and inertia of the accounting and analytical system. The reliability of accounting and analytical information is characterized by its accuracy, which is acceptable and sufficient for making an effective management decision.

At the same time, the degree of detail of the information should correspond to the maximum extent to the real state of the managed object, which it expresses. Comparability of accounting and analytical information for management purposes is that it should be comparable with information of other organizations preceding reporting periods, etc. The completeness of accounting and analytical information is ensured by such properties of the integrated accounting and analytical system as: emergence, non-additivity, synergy, dimensionality, inertia. Effectiveness of accounting and analytical information (information should provide action and be sent to management subjects who will take measures based on this information), its optimality (information should be simple in form, not too cumbersome or limited) and regularity (information should be supplied systematically and to the extent necessary for management purposes) depend on the size and rationality of the integrated accounting and analytical system [2, p. 10].

The accounting engineering toolkit allows you to improve accounting and analytical processes and, based on the information requests of management personnel, to develop the content of accounting and reporting and analytical data for the justification, development, implementation and control of the implementation of the decisions made [3, p. 145].

The effectiveness of the operation of the SIAS UPT is determined by compliance with the principles that establish the rules of action and behavior for the subjects of accounting, analytical and management processes, contribute to their agreement, coordination and regulation in order to increase the efficiency of accounting, analytical, controlling and management procedures, which in the complex increase the quality of information supporting the adoption and implementation of management decisions. The package of such principles includes the principles of target orientation, systematicity, timeliness, flexibility, continuity, coordination, unity, optimality, relevance and reliability, scientificity, efficiency and effectiveness.

The system of information and analytical service management of a

trade enterprise, built in accordance with defined principles, is focused on the performance of information, accounting, analytical, controlling and corrective functions. The implementation of these functions is ensured by the integration of the functions of the corresponding components of the system of information and analytical service management of the activities of trade enterprises, namely, accounting, analysis and controlling, which are independent integrated systems aimed at satisfying the information requests of information users during the development of operational, tactical and strategic decisions on at all levels of management, and are characterized by their inherent management procedures, methods, technologies, and technical support.

The effectiveness of the applied implementation of the concept of creating a single information space for managing the activities of a trading enterprise depends on the effectiveness of the mechanism of its implementation, and is determined by the chosen technology of digitalization of business, accounting-analytical and controlling processes, support systems, tools and levers of managerial influence, which in a single complex ensure formation in the mode real-time information arrays and contribute to the constructive information-communication interaction of the object and the subject at all levels of management.

The implementation of this mechanism consists in ensuring the prerequisites for the operation of the SIAS UPT through the development of the legal framework on the basis of which the accounting policy, regulations and standards of analysis and controlling are formed. After that, a key concept of accounting is built through accounting engineering, based on standardized operations, which allow to implement their template and automate accounting and analytical processes.

Methodological and organizational provisions for the implementation of calculation-analytical and control procedures, as well as technologies for their implementation, are also substantiated. The result of their implementation is accounting and analytical information, which is used to make management decisions and control their implementation in order to timely identify the causes and eliminate the negative consequences of changes in the results of the trading enterprise. The above-mentioned components of SIAS UPT form a scientific and applied platform on the basis of which a model of the concept of creating such a system at a trading enterprise was developed.

The presented concept of the formation of SIAS UPT presents the importance of the unity of scientific, theoretical, methodological and practical bases, and determines the expediency of its construction based on:

- information requests of users, taking into account the peculiarities of the activities of trade enterprises in modern economic conditions (traditional formats of sale of goods; sale of goods via the Internet), which will determine the individual nature of information flows in the subsystems of accounting, analysis and controlling, and, in fact, in the SIAS UPT itself, which must be taken into account when improving methodological approaches for the development of accounting, analytical and controlling support systems, as well as making operational, tactical and strategic decisions and monitoring their implementation;

- the need to take into account the influence of philosophical (activity, management, information, reflection, cognition, development) and branch (accounting and reporting, analysis, controlling) theories and the availability of high-quality regulatory, organizational, methodological and technical support for the process of its formation and development;

- the expediency of integration into a single management information loop of accounting, analytical and controlling components, which will allow for the generation, accumulation and transfer in real time of relevant information for decision-making to achieve the target parameters of the enterprise's development.

According to the defined concept of the formation of the accounting and analytical service for the management of a trading enterprise, from the point of view of the organization, it is important to allocate centers of responsibility for each of the processes of trade activity for the formation of relevant information and its generalization in the forms of management reporting using innovative technologies. This will make it possible to strengthen the control over the performance of assigned tasks by responsible persons, to develop directions for the optimization of economic processes, a resource saving program for each of the activity processes and for the enterprise.

3. Results. Discussions. Conclusions

The accounting and analytical service is a rather complex and multifaceted mechanism that combines the processes of accounting, budgeting, reporting, and analysis to meet the information needs of

management personnel, stakeholders, and the state. Therefore, the main areas of development of the information and analytical service for managing the activities of trade enterprises should be: analysis of the information needs of the management system; advanced information search on the Internet thanks to 4G; e-documentation of goods movement operations; information processing using innovative technologies. Taking into account the development of trade in the conditions of the digital transformation of the economy, a conceptual model of the information and analytical service of the management of a trade enterprise has been developed, which is focused on the creation of an information and technological platform for specialists to determine possible events (scenarios) as a result of changes in the external environment (or internal environment) and the adoption of tactical and strategic solutions.

Thus, the information platform of the conceptual model is responsible for the systematization of information, its generalization, budgeting, the formation of reports, analysis, forecasting, and the transfer of relevant information to persons making management decisions. To perform the listed procedures and optimize them, a technological platform of the accounting and analytical service for the management of a trading enterprise is required, which includes components (information and communication technologies) of the "Industry 4.0" concept. Innovative technologies in trade enterprises allow not only to increase the efficiency of trade activity processes, but also to optimize the operation of information services thanks to the processing of large data sets, the transformation of unstructured and heterogeneous data into relevant information for the formation of financial and non-financial reporting, the transmission of information in real time to interested parties, direct registration of the transaction in the unified register and creation of sustainable accounts.

Increasing the effectiveness of managerial influence on the results of the operation of a trade enterprise and their purposeful change is mostly determined by the quality of information, which used in the process of making managerial decisions. Formation of a fundamentally new format of information for management is able to provide SIAS UPT. The implementation of the scientific basis and the theoretical and methodological provisions of its formation (object, subject, subject, principles, purpose, tasks, functions, components, support systems) are implemented through the applied nature of the developed mechanism and provide a comprehensive

solution to the problems of information support for making management decisions regarding the operation and development of the trade enterprise. Increasing the effectiveness of the latter is ensured by improving the methodological provisions of accounting, analysis and controlling of economic activity and its development potential, and are promising areas of research into this issue.

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