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**ACCOUNTING AND ANALYTICAL INFORMATION IN  
THE MANAGEMENT SYSTEM OF A TRADING ENTERPRISE  
IN UKRAINE**

*The article discusses approaches to interpretation of the meaning of economic and accounting information. It established and added to the existing requirements of accounting information of commercial enterprise and studied the classification of financial information and defines its functional tasks in the management of commercial enterprises. The problems of registration, storage, transmission, use and recovery of information.*

*The dependence of the specific information requirements on managing commercial enterprise proved that the quality of information provided by accounting improved management and competitiveness commercial role. It is found most important items of information for management positions with trade have now achieved the objectives of accounting.*

**Keywords:** *information, accounting, administration, business enterprise, Ukraine.*

**Introduction.** Substantial stores took place in Ukrainian national economy. The level internal wholesale turnover in 2016 amounted to 1159,3 billion hryvnias [9; 14]. The country has also actively been participating in international economic activities. Exports of goods in 2016 recorded at the level of 36362,8 but import – 39248,6 million US dollars [9; 14].

Taking into account the above mentioned, the introduction of modern management systems for a trading enterprise is one of the most important factors for increasing its competitiveness in the market. In turn, the management of a

trading enterprise is based on a complex information system, which is determined by the multivariate nature of the types of information within the management system, as well as the need to exchange internal and external information flows.

The main role in this process belongs to the accounting system due to the formation of information necessary for accounting purposes and for managers of all levels in it. At the same time, the role of information support for the management process increases, which consists of obtaining and processing information.

The most important feature of the management process is its information nature. The control system is arranged in such a way that all the elements of the subsystems respond to internal and external information, built on the basis of feedback. This property determines the nature and principles of the construction and operation of control systems. The accounting system acts as a security link. Its main task is to streamline the input and output information in accordance with management needs. At the same time, the internal structure of the accounting system should change in the direction of timely provision and receipt in full of the initial information for management. The more diverse this information is, the more levels of management and users it provides and the more difficult is the internal structure of the accounting system.

Undoubtedly, economic development is associated with a consistent change in the predominant accounting system, which embodies the fundamental approach to the definition of accounting data, its functional and communication capabilities, as well as the principles of building and the conceptual and methodological foundations of the modern accounting and analytical system [6]. Systematic and prepared information is needed to manage economic objects. The variety of spheres of economic activity leads to the emergence of a large number of information systems of an economic nature, since they contain all the features of the management structure, the scheme of management objectives and subject technologies. Complication of the management system stimulates the development of information systems, including the enterprise's accounting system.

It should be noted that a decrease in the effectiveness of the management process may be due to the incompleteness and uncertainty of the initial information. In the process of management there are information flows between the object and the subject of management of the economic object, as well as between it and the external environment. For many years there was an acute information insufficiency at all levels of enterprise management. The accounting information necessary for management was "dissolved" in many synthetic accounts and was leveled in analytical accounting. With the purpose of building accounting in the direction of solving modern economic problems, it is

necessary to comprehend its place and importance in the management system, and, consequently, the role and value of accounting information. Simultaneously, it is necessary to determine the model for the formation of accounting information and its main characteristics. Such characteristics will allow to form requirements for accounting information in terms of information management needs.

In the management system, information processes occur. This is due to the lack of unambiguous determinism of the system. The accounting system, being an integral part of the management system, is directly related to these processes, accounting information is a component of management information. The accounting system provides information of the economic activities of the enterprise to the management apparatus. Thus, the decision-making process of the management system is closely related to the process of information processing and transmission. At the same time, accounting is not only an independent information system, but also an independent organizational system. However, it is quite often that the study of the needs of consumers of accounting information is neglected, which causes the inadequacy of the existing accounting system for the enterprise management system. In this regard, the rational use of accounting information can affect the solution of the problem of uncertainty.

**Literature Review.** The methodology of accounting was investigated by many native scientists. Among them are S. Legenchuk, N. Nakonechna-Lvivska, M. Pushkar, I. Sidorenko, O. Усатенко. Among foreign researchers I. Demko, S. Diatlov, E. Shuremov, A. Ježovita, M. Bebeșelea, L. Tyll, P. Pohl, C. Silviu-Virgil and the others paid attention to this question.

The Romanian scientist M. Bebeșelea is studying the supply and demand for accounting information. The researcher analyzes the offer of information by identifying its users. The analysis of the demand for accounting information is carried out with the help of its qualitative characteristics [1].

We support the opinion of A. Ježovita [4] that the adoption of business decisions requires the availability of adequate, timely and comprehensive information, especially in today's business environment, characterized by globalization and rapid market changes. The information used within the business decision process can be qualitative and quantitative. In addition, the source of quantitative information may be non-financial or financial reporting.

L. Tyll and P. Pohl highlighted that, while investors and regulatory agencies seek to improve the quality and reliability of accounting information, it seems that in today's dynamic global business environment, the usefulness of information derived from financial statements is limited. Today's accounting information is seen as not adequately reflecting the change of economic and operating conditions of companies [13].

The research purpose is the analysis of the information provision of the managing process of the economic activity of a trade enterprise.

**Management decisions in the management of trade enterprise.** For the purpose of building a system of accounting should be considered as relevant identification process of financial and non-financial information, its measurement and transmission to users, allowing them to produce reasoned judgments and make management decisions, rational in its construction.

The accounting system functions to provide users (entities requested) necessary information for decision-making. This statement mentioned in the study of accounting in business management requires an understanding of decision-making and identification of users of accounting information and their information requests.

Management decision – is constant and responsible work for the management of all parts management entity. The need for decision making inherent in all aspects to logs and a time of financial and economic activity of the enterprise.

Management decisions – a choice of one of the possible alternatives influence the controlled system, i.e. a model in which a certain number of options gets better. Under the management decision, also to be understood act aimed at solving the problem situation.

Thus, the administrative decision should be directed to ensure the implementation of the regulatory impact on the managed system that implements the resolution of administrative tasks to achieve the objectives of financial and business enterprises.

Process management decision – a set of operations management, quantity and content is determined by the complexity of solving managerial tasks, the need for efficiency and the adoption of important management decisions taken on the financial performance of business enterprises.

Decision-making depends on a number of characteristics that determine their division into species. Management solutions vary in complexity problems solved, thereby defining a set of specific action at every level of decision-making. (Table 1).

Strategic management decisions aimed at solving problems, describing the purpose of financial and business enterprises.

Tactical decision to enforce the current tasks of economic activity. However, there is a close relationship between these types of management decisions, due to the need to tactical decision-making for sustainable development entity as the final result and purpose of the process of making strategic management decisions.

## 1. Classification management solutions

Classifications	Types of management decisions
For the purpose of	Strategic, tactical
As the degree of repeatability	Traditional, atypical
By adopting entity	Individual, collective, collegial
In scale facility	Global, local
By way of fixing solution	Documentary, oral
By developing methods	Formal, mal
The number of selection criteria	The decision of the single criteria decision on many criteria
In the presence of information	Determined, probabilistic, uncertain
According dedication	Odnotsilovi, multi
Over the period of implementation	Long, short
In content solutions	Organizational, economic, social, technical, environmental, etc.

Source: author's systematized

Decision-making is characterized by the traditional simplicity despite the fact that such decisions are taken in the past. For these decisions, as opposed to custom management solutions, eliminating the need to study the problem, possible solutions development management task and partly in shaping the information base and clarifying tasks.

Individual management decisions managers if such action by its functional responsibilities. Collective – a group of persons collegial management decisions – collective bodies (committees, council, board or commission). Definitions subject to some kind of decision management solutions basically based on the criteria of complexity management decision, or his significant importance for the further operation and development of the company, or due to legal requirements.

It should be noted that one and the same administrative decision may be taken individually or collectively. Individual way of a decision reducing the time spent on the process, however, collective decision enables increasingly take into account all the limitations, risks and uncertainties related to the subject of management solutions.

The result of management decisions can have an impact on one or more control objects, in this case the decision can be considered local. Administrative

decisions affecting a significant number of managed objects directly or indirectly, and this effect is significant should be considered global.

By way of fixing management decisions are divided into documentary and oral. The results documented decision-making at the company carried out execution orders, instructions, recommendations, etc. Oral management decisions characteristic weightless and / or ongoing administrative actions or for actions to be taken immediately, not allowing management decisions to acquire the documentary form.

The vast majority of administrative decisions that are developed and accepted at the plant are typical and are characterized by the formalization process. These solutions are inherently simple. In turn mal management decisions are complex and involve the use of additional procedures, the use of additional resources for their adoption and implementation. Informal managerial decisions relative management objects and tasks that were not identified in the business enterprise in the past. Their main difference from atypical management decisions – the possibility of further formalization.

Formal administrative decisions in most cases, characterized by one criterion (selection of the best alternatives is only one criterion). However, in the decision-making search options, choose one made in the analysis of many criteria, making management decisions multicriterion. When making management decisions, taking into account the large number of criteria can get the whole set of alternative outcomes, each of which meets the best solution management problem.

An important part in decision-making is to develop the information base for direct management object and related objects. Complete and accurate information enables rational way to investigate, substantiate performance criteria, develop possible solutions to management problems and so on. The complexity of decision-making is the partial or complete absence of data on facility management. In this case, management decisions can have a probabilistic nature and character of uncertainty.

The result of management decisions can take place immediately after its adoption and to bring the perpetrators or occur over time, allowing you to distinguish long-term and short-term management decisions. It should be noted that short-term solutions indirectly may affect the long-term management tasks, thereby partially characterized as long-term.

The essence of management decisions depend on facility management, which leads to their separation on functional grounds, organizational, economic, social, environmental, technical and others. Organizational solutions aimed at improving the organizational aspects of the company. Economic management solutions designed to ensure the efficiency of production, improvement in

financial and economic activities, compliance with strategic development goals and so on. Social solutions should provide better working conditions, increasing the motivation of employees, their material and spiritual wealth, forming the image of the enterprise as socially responsible business entity. Environmental management decisions aimed at ensuring environmental compliance program production company. Technical solutions - the improvement of logistics and production technology and management.

It should be noted that management decisions on their content can be identified within a species of several decisions. Administrative decision to raise the quality of products are simultaneously economic, social, environmental and technical. After all, improving quality as a result of management actions may be secured passages equipment modernization, and thus characterizes the entity incurring additional costs. In turn, modernization amends production technology, one of the results which will be adherence to the highest environmental standards. The very same products have high quality social effect - the result of the adoption of social management solutions.

Increasing complexity of the economic process in the enterprise makes appropriate diversity and multi-management process. Management is required to make a significant number of decisions to achieve the set objectives of financial and economic activities and performance management tasks. This situation requires managers of all levels of government ownership learn the true knowledge of the algorithm and the constituent elements of decision-making.

One performance management system is management's ability to make informed management decisions. Successful results from the implementation of management decisions largely depend on the phased action management personnel in their decision. Despite the views of management decisions managers must comply with all parts of the complex of actions aimed at a clear definition of the objectives decisions, the study investigated issues (problems) and approaches to its solution, effective implementation of management decisions.

**Requirements for accounting information.** The research of theoretical approaches to the concept of accounting as a process of providing information for further financial and managerial analysis offered by the scientists enables the definition of its general notion. Accounting is an important part of the system of management and can be referred to as the process of collection, preparation, registration and combination of information about operations of a company. It provides justification and effectiveness of managerial decisions aimed at defending financial interests of the owners from internal and external challenges and threats [5].

In order to highlight the accountancy’s importance to an economical entity it is enough to mention that an economical entity cannot function without its own accounting system. It starts to operate at operational level (acquisition, production, sale) from where accountancy selects the data that is about to be processed to obtain information for the final recipients, and it goes up to the decisional levels [12].

The accounting system contains information that covers all activities of the enterprise and reflects the entire circulation of funds in the economic process. At different times, people interested in information changed, so the information provided to them was also subject to changes (Table 2).

## 2. Periods of development of accounting associated with the expansion of the composition of persons whose economic interests serve accounting

Period	Composition primary stakeholders
to the second century. B.C. (Subsistence)	OWNERS entity as an individual user accounting information; No social need for economic information
Second century. B.C. (Roman Empire)	owners and the STATE (the need to determine the amount of taxes in accordance with the size of the property or proceeds entity)
XI. (High Middle Ages)	owners, the state and BANKS that are customer accounts, representing their interests in exchange operations, carry out non-cash payments
XVI-XVII centuries. (Late Middle Ages)	owners, government, banks and other LENDERS, due to the need to attract additional capital
XVIII-XIX centuries. (From the beginning of the Industrial Revolution)	owners, government, banks, lenders and BUSINESS PARTNERS, information service which is informal
of XX century.	owners, government, banks, lenders and business partners, MANAGERS
since the 1970s.	The formalization and standardization of approaches to servicing EXTERNAL account (business community, media, research institutes etc.) and INTERNAL (employees) stakeholders
since the 1990s.	Taking into account the interests and demands of a RANGE OF STAKEHOLDERS

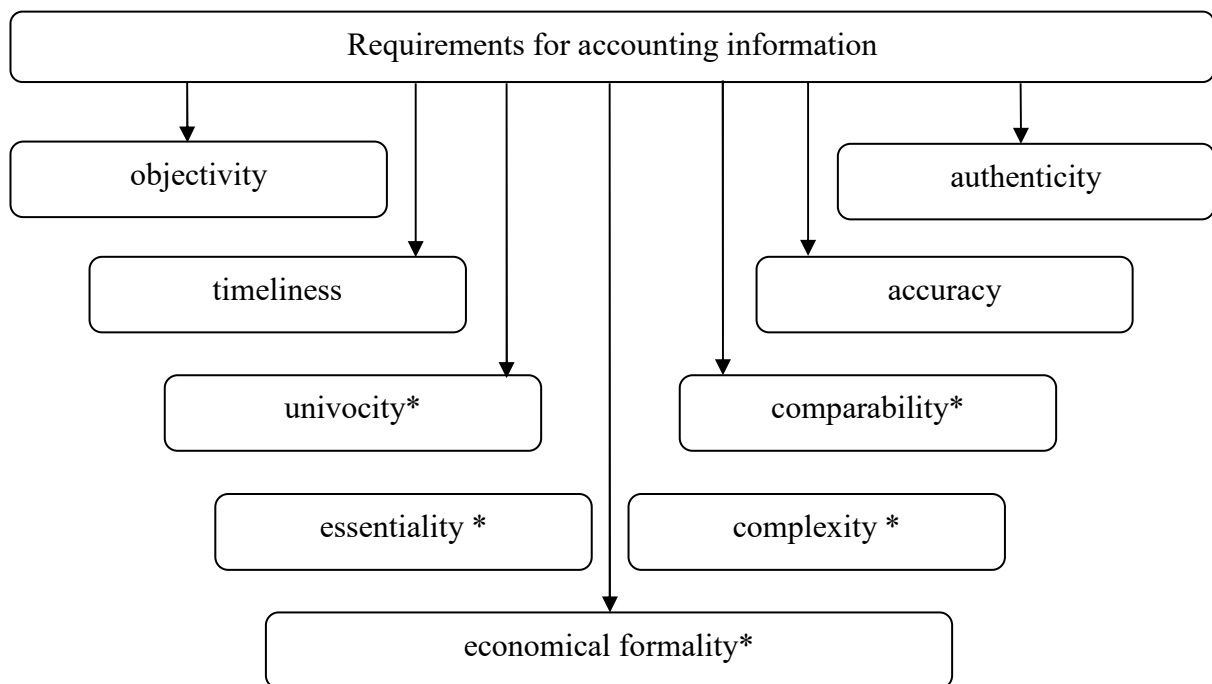
Source: compiled by the author’s

Accounting information needed by the management bodies, can be eliminated by clearly articulating the requirements of the management apparatus and the use of information accounting technologies. The more accurate and



reliable the information that is at the disposal of the management system, the more fully it reflects the actual situation and interrelationships in the management object, the more justified are the goals and activities aimed at achieving them. This or that state, in which the enterprise passes, and which is a consequence of the influence of the external and internal environment of its functioning, puts the corresponding tasks to the manager and requires him to make adequate decisions. Thus, management can be viewed as an information process.

Accounting requirements are traditionally imposed to such requirements as objectivity, reliability, timeliness and accuracy. However, at the present stage of improving governance, the emergence of a market economy, the presentation of only these requirements is insufficient. In modern conditions, the information provided should contain the minimum number of indicators and, at the same time, satisfy the requirements of the maximum number of users at different levels of the management hierarchy. In addition, when receiving information, the principles of minimizing labor are input and time, complexity, uniqueness, comparability, materiality (Picture. 1).



**Picture. 1. Requirements to the information**

Source: author's developments on the basis [11]

\* author's proposal

Economic information is a reflection of socio-economic relations and processes with the help of figures, facts, information and other materials.

Accounting (accounting) information is information on the functioning of a subject of the economy, fixed in the media of accounting information.

**Classification of accounting information.** In decision-making, management accounting information needs characterized not only relevance but also a number of other characteristics. These include: the occurrence; mode of expression; impact on the management process; character processing; way of generalization; openness; phase formation and so on.

To determine the value of accounting information in decision-making account workers performing its training and management that provides data request should be aware that information on the content and format indicators supply needed to select the most appropriate set of possible alternatives. That data subjects must have sufficient knowledge of the accounting information classification, because classification allows a better understanding of the essence of an object or phenomenon.

There are different approaches of scientists regarding the system of classification of economic information and setting requirements for it [10]. Classification of accounting information in the enterprise information system can have the following form (Table 3).

At the time of occurrence of accounting information can be divided into a retrospective, and operational perspective. When making management decisions using the largest data set that is retrospective accounting information. In turn, the most relevant information to justify management decisions are promising and operational information. By retrospective credentials include data on business transactions in the past and implementation of the reporting date are summarized in the accounting records and financial statements. An array of intelligence data are the facts of economic life that occurred in the immediate past. Prospective accounting information – is planned (planning) indicators which allow to predict the trends of the object or phenomenon in the future. It was this information used by management to determine the objectives and preliminary results from the adoption of alternative management decisions.

Essential to the preparation process of rationalization of information data within their software management process is the separation of accounting information for primary and secondary. Primary accounting information - a set of data objects and processes provided by the management personnel and first characterize their study in the early stages of your process. Accounting information, systematized and generalized, partly already used in management decisions.

### 3. Classification of accounting information

Classification feature	Type of information
By the time and foundation of the formation (occurrence)	Primary, secondary
Stability	Variable, constant (conditionally-constant)
By the method of expression	Digital and Alphabetical
On economic content	With the display objects: non-current assets, current assets, future expenses, equity, ensuring subsequent costs and payments, long-term liabilities, current liabilities, deferred income. By type of activity: production, trade, services
By the nature of the treatment	Information systematized, unsystematized
By content and method of generalization	One-time, accumulative, summary
By the way of creation	Information that is formed manually; Which is generated in automated mode
On the purpose of creation, interrelations and sequence of formation	Primary, current, final and archival
By the nature of use and functions	Information for management (management), information for external users
Whenever possible, use	Public information; Confidential information that is of a trade secret nature
On the scale of the coverage of phenomena (spatial features)	Information of the individual subject of the economy, region, state

Source: author's developments on the basis [2]

By way of expressing account information can be identified in text, tabular, numerical, graphical or combined forms. The most common form of presentation of accounting information management personnel to adopt and justify management decisions are combined. An important aspect in choosing a method of expressing accounting information must be relevant approach (much useful information and a minimum of excess or fatal). These actions account management staff in the preparation of financial statements provide additional leveling time spent on processing accounting information managers. At the same time, credentials must be easy to read and seen, which requires the expression of a table-numerical and graphical form.

Accounting information is property of constancy and variability. It should be noted that the consistency of accounting data in most cases characterized by the convention, that consistency is stored for a certain period (the period). Management personnel should be considered when deciding your time characteristics of accounting information.

Also accounting information is divided into active and passive relative impact on process control. Active account information is characterized by the highest degree of relevance for those objects, phenomena and processes within a specified period of time are in the active phase of the management process. Passive accounting information – credentials at a time is not claimed as a source of information when making management decisions. This means that this kind of accounting information performs secondary (auxiliary) functions with respect to the active credential management processes.

Accounting information must satisfy the information needs of all users, without exception. Users with a direct financial interest required the largest range of credentials that characterize the financial and property status, the impact of economic activities and more. Users indirect financial interest rates are satisfied accounting information that summarizes the financial statements. For users without a financial interest is relevant information from financial statements and other array is not always financial information.

Accounting information meets the same requirements as the economic one. The peculiarity of accounting information is that the requirements for it are also reflected in the principles of accounting. Considering the management process as a communication process, the place of accounting in the management system as such is defined, which is the link between managers and executors, since it provides information of the whole of the enterprise's activity in general. Accounting performs a communicative function in the management process in full only if there is an existing need for managers in accounting information.

The organization of accounting information largely determines the procedure for its storage, registration, recovery, transfer and use. The clear organization of data banks allows more fully justified the directions of traffic, the intensity of information flows, the patterns of its transformation, the methodology for requesting and receiving. In the activities of large enterprises, the transfer of information is an indispensable paramount factor of the normal functioning of both the enterprise as a whole and of individual structural divisions. In this case, the importance of ensuring the efficiency and reliability of the information is obtained.

The analysis of the aggregate of accounting objects allows to reveal the degree of use of the existing information by the management system, as well as to determine the structure and volume of those data that are not included in the accounting system at the moment, but are necessary for management [3, pp. 125-136].

Information requirements directly depend on a specific level of management – strategic, tactical, operational in accordance with the functions of higher, secondary and operational personnel. Structured decisions are usually

made at the operational level, on the tactical – semi-structured, on the strategic – unstructured. The higher the level of management, the more unstructured decisions, therefore the means and methods of information generation are not the same for all levels.

At the strategic level, there is a need for final, unregulated reports, forecasts and external information for the development of a general strategy. At the operational level, regular internal reports are needed, with a detailed comparison of the baseline and current indicators that help monitor current operations. Thus, information systems must meet the requirements of the relevant levels and provide them with any necessary information [8, pp. 67-72].

It should also be noted that to understand and use specific information, the recipient must have a certain amount of knowledge. A set of knowledge that allows you to recognize a certain amount of information products is called the information potential of the manager. The information potential of the manager should ensure the perception of all types of information products so that his managerial decisions do not lead to negative consequences for the enterprise.

To improve management at the micro level and increase the competitiveness of business, the quality of the information provided by accounting is very important. An important factor in improving the quality of financial, management and other information is the improvement of the accounting process at the enterprise. To the most important objects of information support of enterprise management from the position of implementation of accounting tasks should be attributed [7]:

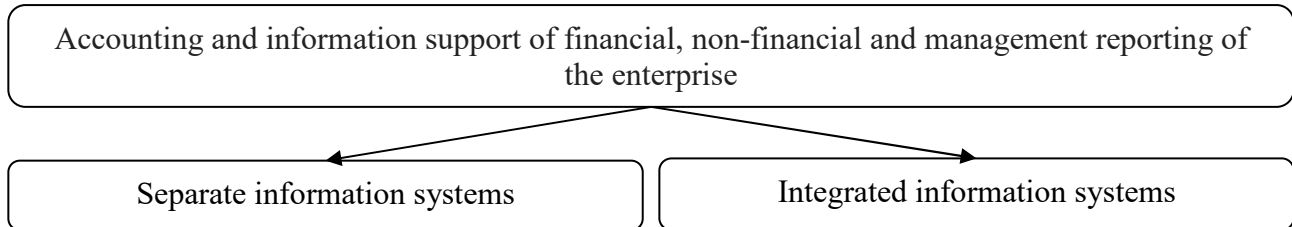
- regulatory framework of accounting;
- accounting policy of the enterprise;
- source documents;
- financial reporting;
- internal (management) reporting.

The specified objects should be put in a basis of formation of an information support of management of the enterprise.

Note that at present there are different approaches to the formation of an information system of accounting (Figure 2).

Existing paradigms of accounting (digraphic, unigrafic, cameral) in the context of accounting and information support for the management of a trading enterprise have both advantages and disadvantages. The digraphic paradigm is unable to cover all the facts of economic life, the influence of which on the activity of the enterprise is indisputable and essential for users. Unigrafic paradigm allows to reproduce facts of economic life in those units in which they arise. Also unigrafic paradigm to reproduce the facts of economic life that can not be a double record. Desk paradigm able to reflect the fact that only planned

(to be held), as well as to record expenditure of resources in fulfilling obligations. When used together these teaching methods paradigms of accounting weaknesses turn into advantages, which gives a synergistic effect as an opportunity to create a user adequate accounting and information systems.



**Fig. 2. Approaches to the formation of an information system of accounting**

Source: compiled by the author's

**Conclusions.** As a result of the study, it can be argued that the analysis of information support for the managerial process of the economic activity of a trading enterprise plays an important role in the formation of a management system for such an enterprise.

The place and value of accounting information in the enterprise management system is investigated. In this context, it should be noted its relationship with all the elements of management – planning, control, analysis, etc. It is the credentials that are the information base for the operation of these elements; they also provide information of the effectiveness of management in general. That is, accounting is a source of information about the state and directions of enterprise development, and therefore forms the basis of information management support.

It is proved that the accounting and control systems characterize the enterprise as an object of management with all its features, create an information basis for its activities. Accounting and control are identified with the system of the economic mechanism as component parts. At the same time, they are a part of the economic management system in the form of separate subsystems.

The need to separate the information resource and the information potential is primarily determined by the fact that the manager, when allocating funds and planning work, must clearly understand the procedure for increasing the total information potential of the enterprise. This remark is due to the fact that, along with the accumulation of information by the enterprise and the increase in its information resources, there is often a decrease in the overall level of the information potential of individual managers and the enterprise as a whole.

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**Ниценко В., Шарапа О., Бурдейна Н., Ганжуренко І. Обліково–аналітична інформація в системі управління торговим підприємством.** У статті розглянуто підходи до тлумачення змісту економічної та облікової інформації. Встановлено та доповнено існуючі вимоги до облікової інформації торговельного підприємства. Досліджено класифікацію бухгалтерської інформації та визначено її функціональні завдання у процесі управління торговельним підприємством. Розглянуто питання реєстрації, зберігання, передавання, відновлення та використання інформації.

Визначено залежність інформаційних вимог від конкретного рівня управління торговельного підприємства. Доведено, що для удосконалення управління і підвищення конкурентоспроможності підприємств торгівлі важливу роль відіграє якість інформації, яку надає бухгалтерський облік. З’ясовано найважливіші об’єкти інформаційного забезпечення управління торговельним підприємством з позиції реалізації завдань бухгалтерського обліку.

**Ключові слова:** інформація, бухгалтерський облік, управління, торговельне підприємство.

**Ниценко В., Шарапа О., Бурдейная Н., Ганжуренко И. Учетно-аналитическая информация в системе управления торговым предприятием.** В статье рассмотрены подходы к толкованию содержания экономической и учетной информации. Установлены и дополнены существующие требования к учетной информации предприятия. Исследована классификация бухгалтерской информации и определены ее функциональные задачи в процессе управления торговым предприятием. Рассмотрены вопросы регистрации, хранения, передачи, восстановления и использования информации.

Определена зависимость информационных требований от конкретного уровня управления предприятия. Доказано, что для совершенствования управления и повышения конкурентоспособности предприятий торговли важную роль играет качество информации, предоставляемой бухгалтерский учет. Выяснено важнейшие объекты информационного обеспечения управления торговым предприятием с позиции реализации задач бухгалтерского учета.

**Ключевые слова:** информация, бухгалтерский учет, управление, торговое предприятие.

*Стаття надійшла до редакції: 18.04.2017 р.*