

Секція 7. БУХГАЛТЕРСЬКИЙ ОБЛІК, АНАЛІЗ І АУДИТ

L. Yancheva, PhD in Economics, Prof. (*KSUFTT, Ukraine*)

T. Bochulia, Doc. of Econ. Sc., Professor, Academician of the Academy of Economic Science of Ukraine (*KhSUFTT, Kharkiv*)

I. Korobkina, Senior Lecturer (*KhSUFTT, Kharkiv*)

INNOVATIVE APPROACH TO FORMING INFORMATION AND ANALYTIC PROVISION OF MANAGING AN ENTERPRISE

With the development of innovation-oriented economy the proprietors and managers in a new way evaluate need for modernization of management on technological and communication basis that is substantiated the computerization of information system as an integrated organization of data, technologies, communications, algorithms, methods, principles, etc. Modification of information processes gets particular relevance, for what are formed their models on the basis of personalized characteristics of enterprise activity.

New opinion of organizing information and analytical provision of managing is used by modification processing, transmission and storage of information by forming of innovative system, in which functionality of management subsystems, technological support and communications are integrated. Their implementation actualizes organizing of information system and provision of effective connections between management subsystems with optimization of enterprise information environment. Innovative system is designed to measure, forming, processing, transmission and storage of information about: current indexes of business processes; maximum allowable parameters values in accordance with business goals and strategies; planned indicators according to decisions as unity of opportunities, potential, risks and development strategy; tax payments of reporting period with possibility of analysis their dynamics; indicators of enterprise activity; data for objective making decision.

Technological process of forming output data is actualized and information process is developed in innovative system – database, processing, transmission and storage of data, relevant information in accordance with distinctive characteristics of enterprise, general trends of its development and external context. Information base is not limited to relevant data in information complex and including data that are obtained from alternative sources and contribute to increasing professional competence of specialists. Organization of this part information and analytical provision of managing is coordinated by professional regulators with creating environment for consultation and forming relevant data that necessary for continuous optimization of enterprise database.

Managerial information characterized by complex set of multilevel communications with multifaceted internal organization; considerable massiveness and volume are inherent for it that are directly related to object management, development of which carried out in synchronization with general transformations at external economic environment. Management process in this context is based on provision of accurate results of information process and timeliness meets the needs of users in making management decisions. Proposals for innovative modernizing of information and analytical provision of managing an enterprise designed to: continuity of processing information regardless of its volume in real time; coverage of the entire cycle of processing indicators of enterprise activity; simplify the processing of large amount of information taking into account different criteria with provision of various information requests; operative synthesis of information during its circulation on different levels of management; operative transformation of indicators at convenient form for users.

Innovation of information and analytical provision of managing has not only processes, and also elements, characteristics of which determine the order of information processing. Development of information and analytical provision of managing an enterprise contributed to organic combination of information with characterizing of past, present and future that corresponds to stages of information process in according to recent results of the implementation of software products and intelligent decisions in processing, transmission and storage of information.

Information and analytical provision of managing is individual information model of enterprise, which is formed as set of formal and informal rules according to business model, draft decisions and scenario of development that shall be redesigning in accordance with trends information economy. Forming conditions to development requires actualization of information process with synchronizing of changes in enterprise management subsystems. Creative potential as a result of expansion of professional competencies should be implemented at development of information and analytical provision of managing for correct choice of methods, technologies and procedures for its redesign.

Individual model of information links is inherent to each enterprises that involves organizing information and analytical provision of managing, which is formed by some combination of information that provides distinctive features and attributes that reflect business model of enterprise, complex of its management patterns and development scenarios. Model of information and analytical provision of managing an enterprise is proposed to formation according to the individual characteristics of business entity on the basis of processes, decisions, competencies and motivations, which organized and provided by information.