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**ФОРМУВАННЯ ТА РЕПРЕЗЕНТАЦІЯ СИСТЕМИ ІНФОРМАЦІЙНОГО ЗАБЕЗПЕЧЕННЯ
УПРАВЛІННЯ**

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Анотація

У статті досліджується актуальне питання визначення шляхів формування та використання інформації для забезпечення прийняття управлінських рішень на базі управлінського обліку та звітності. Вказано напрями використання етапів формування запитів щодо відбору комплексних джерел даних з метою задоволення інформаційних потреб користувачів. Визначаються фактори впливу на інформаційне забезпечення зовнішнього та внутрішнього середовища бізнесу в різні періоди часу. Окреслено можливості вирішення завдань, що мають забезпечувати налагоджену систему управлінського обліку і звітності підприємства на основі засобів і способів маніпуляції різноманітною інформацією при запровадженні і використанні сучасних інформаційних технологій. Актуалізовано питання на важливості управлінського обліку, що дає змогу обирати факти господарських операцій, інтерпретувати та представляти їх залежно від бізнесової ситуації та потреб конкретних користувачів. Розглядається інформація через призму управлінського обліку як базової складової прийняття рішень.

Метою роботи є методичне обґрунтування забезпечення користувачів необхідними даними на основі управлінського обліку в умовах застосування сучасних інформаційних технологій.

У статті використано методологічні підходи управлінського обліку.

Результатами є удосконалення організації формування та представлення системи інформаційного забезпечення управління. Визначено напрями інформаційного формування та використання обліково-звітних даних, що повинні мати оперативний характер збору, обробки та представлення, простоту і доступність наведених показників усім користувачам у часовому та пооб'єктному аспектах. Наявні форми і методи обліку з його традиційним позадачним підходом при збиранні та обробці економічної інформації мають змінюватися, виходячи із потреб користувачів на підставі інструментів управлінського обліку та звітності.

Ключові слова: інформація; інформаційні системи обліку; управлінський облік; управлінська звітність; обліково-звітна інформація; облікова модель.

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FORMATION AND PRESENTATION OF MANAGEMENT INFORMATION PROVISION SYSTEM

Abstract

In the article it has been grounded the issues of the means of information formation and its appliance to provide managerial decisions on the basis of managerial accounting and reporting. The ways of usage of the formation phases as for the choice of complex data sources with the aim of user informational requirements satisfaction are indicated.

The impacts on information support of internal and external business environment in different periods are identified. The directions of the usage of tasks that should provide established system of management accounting and reporting because of various means and methods of manipulation with various information are introduced. The use of modern information technology is specified. It has been modified question as for the importance of management accounting, which allows choosing facts of business transactions through interpret and presents them depending on the business situation and their specific needs. It has been considered the information through management accounting as a basic component of decision making.

The aim of the study is to provide users with methodological substantiation necessary data on the basis of management accounting in the conditions of use of modern information technology.

In the paper we have used methodological approaches of management accounting.

The results of the research have become the improvement of the organization of formation and presentation of information system management. The ways of formation and use of information accounting and reporting data are determined. They should have the operative nature of collecting, processing and presentation of information. Also they should be endowed with simplicity and accessibility of indicators presented to users in an objective and temporal aspects. Existing forms and methods of accounting with its traditional approach as for the collecting and processing of economic information have to change taking into consideration the needs of users on the basis of the tools of management accounting and reporting.

Keywords: *information; accounting informational systems; managerial accounting; managerial reporting; accounting and reporting information; accounting model.*

JEL classification: M41

Problem statement and it's connection to significant scientific and practical objectives

Economic relations reformation, require review of principles of economic data management informational provision. Problem solution of determined business management objectives requires integrated approaches to different types of information appliance, generated by enterprise accounting system. The better this system functions, the more qualified informational exchange is built, appropriate quality of analytical incoming data procession is provided, thus, the efficiency of taken managerial solutions, success of business entity functioning, and finally – the level of determined aims achievement. At the same time, it's important for the data to present the state of both external (macroeconomic and microeconomic) and internal business environment within different time periods. Such objective solution must be ensured by effective systems of managerial accounting and financial reporting, based on means of different information manipulation by implementing and applying current informational technologies. Managerial accounting in contrast to other sources of informational provision (financial, tax accounting) enables to choose business operations facts, interpret and present them depending on business conditions and certain user needs. Accordingly, information consideration through the prism of managerial accounting as the basic element of decision making is determined as vital research.

Latest publications analysis, referring to solution of determined problem

With development of integrated accounting systems more scientists pay their attention to improvement of enterprise informational resources formation and appliance. The issues of selection, systematization and presentation of information, which refer to current management in both theoretical and practical aspects, require separate research. They are numerous, they were considered in papers of both domestic and foreign scientist: Avarchev I. V. [1], Bereza A. M. [3], Butinets F. F. [4], Guzhva V. M. [6], Illina O. P. [12], Schvir V. D. [9] etc. Regardless full and systematic list of scientific papers, the issues of data peculiarity appliance and information provision management system presentation, their presentation in the form of managerial reports within business information system are still out of research.

Formulation of the aims of research

Methodological substantiation of user provision of appropriate data on the basis of managerial accounting within conditions of current informational technologies appliance.

Main results presentation and substantiation; summary and prospects of the further development

Integrated enterprise system creates different informational types, among which economic information, based on accounting data, takes the biggest part. For more efficient internal business information provision, enterprise managers must systematize and aggregate data on the basis of managerial accounting and financial reporting. The place of current accounting system in the general enterprise informational field can be presented in the figure 1.

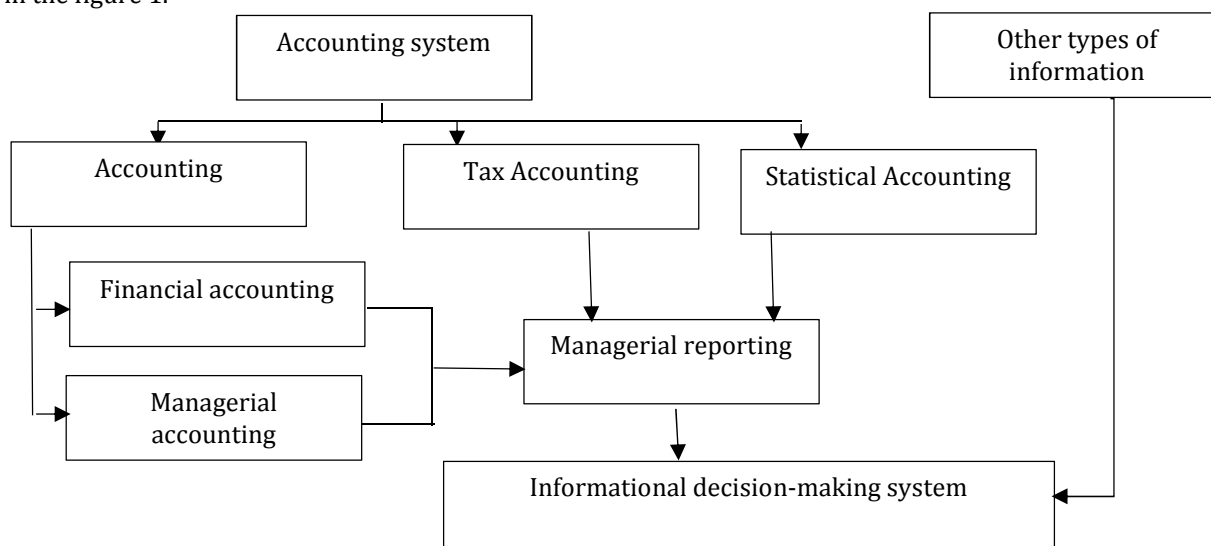


Figure 1. Accounting model of enterprise decision-making provision *

** Source: developed by the authors*

The main part of informational provision of managerial decision taking is traditionally based on accounting data, which verify by the list of disclosed events, designation, means of performance, presentation and significance. In turn, by complementation of enterprise accounting system formation and presentation, operative and production accounting, as a form of managerial accounting (cost accounting), can be extracted. Also some enterprises in practice apply informational systems to provide decision taking. Thus, scientists consider the set of peculiarities of complex informational system appliance in the enterprise with the use of computer technologies. V.O. Osmiachenko considers the issues of current state of accounting informational system development in domestic enterprises, which is characterized by transition to new qualified level, determined by scientific and technical progress influence on informational technologies specificity. In particular the author notices that production relation development leads to economic information volumes increase that circulates within production and distribution processes. Its significant share is the accounting information. Thus the issues of its processing efficiency growth becomes of extreme importance. Nowadays the full value processing of accounting information is impossible without computer techniques and communication means appliance. So the development of theoretical and practical issues of possibilities of informational technologies implementation to create accounting automated systems (AAS) becomes of high importance [8, p. 32]. In our opinion, developed by the author certain issues are significant to solve qualifies information provision of the users. These are the issues of information accumulation, processing and search with the use of informational technologies.

With such system the user, who has certain informational request, is able to apply informational database by formulating certain query. Usually during the process of informational servicing it is necessary to clarify request to receive parity, not only relevant information. The process of individual managerial query specification consists of certain steps of request formation:

1. Specification of the aim of information search.
2. Detailed determination of required data.
3. Determination of possible areas of data appliance or similar methods, materials, technologies etc.
4. Disclosure of documents and calculations, which approve the adequacy of selected data.
5. Determination of required complicity of information and required form of its presentation and provision.

Such sequence of phases forms complete manager informational servicing, which is doubly influence. On the one hand, it is influenced by internal factors – accumulated data, material, technical and financial resources, accounting collective. On the other hand – external environment, first of all needs and requests of the users of legal, economic, social, technical and technological fields. V. P. Zavhorodniy highlights the importance of solution of the problem of informational provision of automated accounting system, control, analysis and auditing, presenting the sequence of internal and external information formation in terms of general automation of the enterprise accounting system [13].

Current enterprises, which have deep relations with other counteragents, widely use other additional informational sources, which place out of accounting system. Such data are information on stock exchange quotation (securities quotation), correspondence, and information from the press etc. As a separate part it may include normative and legislative database relating business entities activity, which must be considered during business activity performance.

M. M. Benko while developing the given theme of research – economic information formation and appliance, its formalized transition for accounting – determines directions of economic information implementation within accounting, presents classification features of economic information, its codification system [2]. These suggestions are used to apply practical mechanism of different data sources implementation to satisfy certain user requests. All the types of accounting information, used in the enterprise are deeply connected to each other. Operative, statistical, tax and financial accountings are considered as a unified enterprise system. Thus, regardless widely spread accounting system of information accumulation and procession in the enterprise, the problem of efficient mechanism and instruments of its transition and presentation to the users in appropriate form to take managerial decisions for different purposes is still not solved. Managerial reporting, which must response qualitative and quantitative informational requires of internal users, may become an efficient information database to satisfy user needs and queries. Managerial reporting is considered as a special mechanism of user different informational needs satisfaction within the enterprise. By its sense and content managerial reports must respond to connected managerial functions during informational technologies implementation. Exploitation possibilities of current technical mean complex, which is applied within informational system of economic information collection and procession, enables to determine a set of procedures. The state of scientific and practical researches and the technical level of such complex enable to provide the performance of the following managerial decision taking functions within the system:

- Accounting – single-time collection and systematic procession of the actual (including referenced, planned, normative etc.) information on the presence and the movement of resources and the processes and events, happening in the production, business and other types of enterprise activities;
- Reporting – automatic formation (based on initial data) of integrated figures, which are represented in typical forms of financial, statistical and other statements with the help of special transferring mass references, and simultaneously creation of machine mediums with integrated reporting indexes for transition (sometimes performed through connection channels) to external and other users (institutions);
- control – observation of the state of directed object by all the parameters as well as full and in-time managerial decisions performance;
- organization – management organizational structures modeling and activity process imitation with different criteria and parameters in order to select the optimal ones;
- analysis – comparison of normative, planned and actual indexes, which characterize certain operations or processes of productive and other activity, measurement of deviation (in quantitative, qualitative, relative and other figures) from the given parameters with determinance of the reasons and perpetrators, plan performance assessment in different aspects and determination of the factors influencing these deviations;
- forecasting and planning – multi-variant calculations during the process of forecasts, prospective and current economic and social plans of business entities development as well as operative and production plans and activity preparation plans with the aim of the further optimal relative indexes development;
- coordination and regulation – decision transfer to performers on their workplaces according to the plan, technological process or instruction, composed for one or another type of work or operation.

Thus, due to infinitive technological process of accumulation, systematization and presentation of initial

information, which is singly collected and registered in the database, connection of the data of operational, financial, tax and statistical accountings within user queries on analytical and synthetic levels is ensured. Therefore the user may set the level of authenticity of the data, any rate of detalization or grouping system at any date or during the given period etc.

Conclusions and further research prospects

Directions of informational formation and accounting and reporting data use must have operational character of collection, procession and presentation, simplicity and clearance of presented figures to all users in time and objective aspects. Existing forms and methods of accounting with its traditional aimed approach by economic data collection and procession change, basing on user needs on the basis of managerial accounting and reporting instruments. Moreover, for internal needs, on the basis of collecting and processing economic data informational system, it becomes appropriate to implement methods and principles of managerial accounting, which abstracts in managerial reports. Today character of changes in user informational provision stipulate new information data mediums, current computer and communication technologies. The mean of changes is the following one: technical and technological means enable to create informational system, able to ensure access to information for any user, regardless his location at any period of time.

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