

СЕКЦІЯ
ЕКОНОМІЧНІ ПРОБЛЕМИ СУСПІЛЬСТВА ТА ШЛЯХИ ЇХ ВИРІШЕННЯ;
ІНФОРМАЦІЙНІ ТЕХНОЛОГІЇ.

**ACCOUNTING AND ANALYTICAL SUPPORT IN MANAGING THE
FINANCIAL STATUS OF THE ENTERPRISE**

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The financial condition of the enterprise is the ability of the enterprise to finance its activities. It is characterized by the provision of financial resources necessary for the proper functioning of the enterprise, the need for their location and efficiency, financial relationships with other legal entities, solvency and financial stability [1, p. 55].

Financial condition management allows management to forecast, plan work in such a way as to achieve the best results in the enterprise. Assessment and analysis, forecasting the financial condition are its main components. The accounting system is the basis of all information support of the management system of the business unit. Along with accounting, there is also economic analysis. In combination, they can be called a system of accounting and analytical support of enterprise management. Accounting and analytical support is present at any company that maintains accounting in accordance with the legislation of Ukraine, but often the level of such support is not sufficient for full information support of business management. Accounting information is formed at the following stages: detection, measurement, registration, accumulation, generalization. It contains information about the assets of the organization, the state of property, sources of its formation, liabilities, relationships with counterparties, the formation of financial results, profits and its use for a certain period. Analytical information is a type of economic information obtained from accounting information as a result of management functions: analysis and synthesis [2, p. 22–39].

In general, scientists consider management as a process of certain activities, the highest type of information interaction or as a system of principles and methods in the flow of the managed system. Thus, Borisov A.B. argues that management is a conscious purposeful influence of the state, economic actors on people and economic objects, which is carried out in order to direct their actions in the necessary direction to obtain the desired results [3, p.776].

L.B. Goncharov, O.B. Zabelina and G.L. Tolkachenko defines management as "the process of development and implementation of management influences" [4, p.19, 5, p.9]. These definitions should be agreed with, because the managerial influence is exerted on the object to achieve the objectives.

The definition of "management of the financial condition of the enterprise" should be based on consideration of such key components as "management" and "financial management". In the definitions of the essence of management can be

traced two main approaches: Ivakhnenkov S.V. considered management is considered as a process of certain management activities [6], Tereshchenko O.O. complemented his words by the fact that management is a system of principles and methods [7]. Obushchak T.A. wrote that Financial Management is defined as a system of rational management of financing processes of economic activity of the enterprise [8]; Kovalev V.V. wrote that management is a system of effective management of financial resources [9], personally Tereshchenko O.O. talked about financial management as a process of managing the formation, distribution and use of financial resources of the entity and optimize the circulation of its funds [7]. Thus, the essence of financial management is characterized only as a management system of processes and resources of the enterprise. Some authors emphasize the importance of targeted impact on the object in the process of financial management.

The process of managing the financial condition of the enterprise should be carried out in the following stages:

- 1) determining the main purpose of management;
- 2) formation of management information support system;
- 3) study of financial condition indicators; formation of a system of goals and targets;
- 4) forecasting financial indicators for the long term;
- 5) current planning of financial condition indicators;
- 6) development of a system of measures for the implementation of current plans;
- 7) monitoring the implementation of planned indicators of financial condition;
- 8) control of indicators of financial condition of the enterprise.

Management of the financial condition of the enterprise has several goals:

- 1) determination of financial position;
 - 2) detection of changes in financial condition in space-time;
 - 3) identification of the main factors that cause changes in financial condition;
- forecast of the main trends of the financial condition [10, p. 550].

Changes taking place in the market environment, which characterizes itself quite negatively: the constant intensification of internal and external competition, the aggravation of the economic situation, the unstable situation in the political sphere in the country. The emergence of this problem creates certain difficulties for companies operating in the market. An important step at this time is a well-thought-out management of the financial condition of the enterprise. Due to the mismanagement of the financial portfolio, the entity does not have a clear vision of its financial condition and therefore is unable to control it, in addition, there are management problems that result in the possibility of bankruptcy.

In order to avoid all of the above, there is a full-fledged management system of financial resources of the enterprise, which depends on: distribution of funding sources, transformation of financial resources into capital, transformation of money capital into material and productive form, realization of cost equivalent.

Thus, accounting and analytical support in the management of the financial condition of the enterprise is a set of principles, methods and tools for making and

implementing management decisions to ensure the interests of higher education and increase the welfare of owners.

In order to prevent crises and improve the company's performance, it is important to keep everything under control (timely assess their condition) and use a comprehensive analysis of financial condition in accordance with certain methods in enterprises using a system of key indicators.

And if the company will continue to follow these management steps, it will allow the company to develop in today's economic market.

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WAYS OF SOLVING MODERN PROBLEMS OF ACCOUNTING AUTOMATION

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Computer technology is developing rapidly in modern business conditions. Almost no accountant can imagine the process of accounting without the use of automation. Accounting automation has many advantages over the traditional means of accounting. Accounting information systems allow to increase the productivity of accounting staff, reduce the impact of the "human factor", increase the speed of reporting and record keeping, provide the opportunity for parallel accounting in some standards [1, p. 127].

That is why the ways to solve modern problems of accounting automation are quite relevant. The following domestic and foreign specialists were engaged in research on accounting automation: Bilukha M.T., Golov S.F., Ivakhnenkov S.V., Kozak M.I., Kropivka M.F., Paliy V.F., Sopko V.V., Tatura S.K., Foster J. etc.