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DEPARTMENT OF MANAGEMENT
DEPARTMENT OF ECONOMICS
AND INTERNATIONAL ECONOMIC RELATIONS

COASTAL REGIONS: PROBLEMS AND PARADIGMS OF SOCIO-ECONOMIC DEVELOPMENT

Collective monograph
under the editorship of T. Derkach

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3.7. EXPANSION OF FUNCTIONS OF ACCOUNTING AND ANALYTICAL SUPPORT IN MANAGEMENT OF THE ENTERPRISE'S STRATEGIC DEVELOPMENT

Summary. *Informational support for the decision making process under globalization affecting the information technology development and information culture enhancement is analyzed herein as well as conditions affecting the enterprise strategic development; approaches to the definitions of "information", "data", "intelligence", "knowledge" terms are studied as they are considered to be important in determination of the new civilization stage; accounting and analytical support is characterized as a key tool for unstructured information transformation into a strategic resource – information and intellectual capital, equal to financial, labor, and natural ones; main paths and directions of information economy formation are determined. The main disadvantage of existing approaches is that, in most cases, the system outline, components, certain methods and approaches to the accounting and analysis are determined, but there is no vision of the system as a dynamic holistic tool, which provides not only the short-term development of the enterprise, but also the formation of one of the most important resource – information capital. The main property is that information is a commodity of consumer value. In the scientific literature, information has been interpreted in different ways, however accounting and analytical support creates an information array for decision making, and nothing more for the enterprise's activity. But, in our opinion, we should not be limited to these two stages, but orient the accounting and analytical support system for creating the enterprise's information capital. Therefore, the concept of the accounting and analytical support is offered to consider from a new perspective: as a tool of information transformation into knowledge, and later – into the information and intellectual capital. In order to implement this function of accounting and analytical support, the main properties of the accounting and analytical mechanism should be determined for transformation. The article contains offers on separation in the accounting and analytical support system of units of accounting, analysis and control with information flows for decision-making in each, which allow the most complete formation of the intellectual and information capital. The definitions*

and approaches to formation of enhanced functions of the accounting and analytical system, proposed in the paper, help to create appropriate conditions for the further development of the enterprise's intellectual and information capital in the accounting and analytical support.

Introduction. Information needs of different users require principles, methods, systems and mechanisms for data collection and processing to be continuously improved. However, according to the main postulate of economic theory, human needs are limitless, but resources to meet them are limited. Therefore, those aspects should be improved first which allow to implement not only the enterprise's current tasks, but also the enterprise development strategy.

The modern ideology of the information society involves significant changes in the enterprise's information policy and strategy in the information world – a strategy that reflects possible ways of the operation in the modern information world.

The current development of the global world allows to distinguish three main types of globalization: globalization in economic relations; globalization in political relations; information globalization (global informatization); cultural and ideological globalization. That is, the enterprise should be integrated in the world economic space considering multidimensional and heterogeneous global transformations. And this is possible only if to build and support an information system, which allows to consider global information requirements and proper monitoring of changes. One of the tools to meet the global information society's requirements is the system of accounting and analytical support for an enterprise.

The development of individual approaches, methods and tools is determined primarily by the specifics of the enterprise's activities, missions, goals, and tasks, but an information component becomes an essential element of the enterprise management, and today, any enterprise sets for its development tactical, strategic goals, based on proper information provision. The strategy reflects the enterprise's mission, which gradually, for simple and convenient implementation, transforms into goals and decomposes into tasks. Transformation of the mission into the goal and tasks, approaches, specification levels, etc. has been considered in the academic

papers. However the enterprise strategy implementation usually takes significantly longer time, during which the external and internal environment is constantly fluctuated, making the enterprise's development strategy to be modified, amended, and sometimes changed. In general, the strategy implementation is not discrete, not clearly defined by stages, but represents a gradual development of the enterprise, the transition from one state to another, and therefore main factors affecting the enterprise's activity should be continuously monitored to keep its development under control.

Multidimensionality and rapid change in the external and internal environment make one-component and single-criteria approaches and simple accounting and analytic functions insufficient to measure the enterprise performance, they can be used for current analytical reports, but they are definitely not enough for selection (or modification) of the enterprise development strategy.

The enterprise long-term development is based on the combination and balance of interests of economic business, investors and society and the state. This complex combination leads to difficulties in creating information support for decision-making processes. Numerous researches show that efficient enterprises differ by a strong database. A good information support is an indicator of developed enterprises, but not every enterprise uses 100% of information resources [1].

Consequently, according to most economists, information is one of the resources that is accumulated, circulated, updated, implemented in the enterprise system and creates the information environment, the information and intellectual capital of the enterprise. Information forms a map of business development, predicting the effects of each future financial and economic process [2].

In most cases, the functioning of the enterprise's information environment and system is connected with the functioning of the accounting system. The information collected in the accounting system forms a database, which efficiency is increased by automation. The information technology development in the accounting and analysis is aimed at formation of information space where information is circulated between subjects of internal and external environment to provide all users with necessary information.

For example, according to the authors [3], for decisions on financial stability, the accounting and analytical system provides information on the shareholders' registers and shares in the authorized capital, calculates indicators of financial stability (equity ratio, absolute measures and so on). But in order to prevent hostile acquisition, information on the competitor's market activity is required. To collect information, modern technologies have to be used in competitive, bench marketing or business intelligence. Because of the unstructured data from these recourses, it is already necessary to use integration and clearing (Extract-Transform-Load) and data warehouse to adapt it. So the accounting and analytical support system should be developed to combine traditional and new methods of information processing and analysis to use it for the sustainable strategic development of the enterprise.

Latest scientific researches of the definition of the information capital

The following scientists, such as D. Bell, O. Buzgalin, J.K. Galbraith, P. Drucker, B. Inozemtsev, J. Furrastier, M. Castells, Y. Masuda, M. Porat, T. Sakaya, T. Stonier, A. Toffler, A. Touraine, F. Webster et al. have studied such concepts as "information", "knowledge", "data", "intelligence" as sources of development of a new form of economy. In contrast to the general methodological and theoretical meaning for comprehension of the issue, G. Becker, M. Blaug, R. Crawford, E. Denison, K. Griffin, W. Hudson, F. Mahlup, U. Petit, T. Schultz, T. Stewart, J. Stigler, et al have developed the concept of human capital and its information component disclosed through information and knowledge, and determined social and economic conditions for the labor formation and use. Among the Ukrainian researchers of some aspects of these issues, the following should be mentioned: Yu. Bazhal, V. Bazylevych, A. Chukhno, L. Fedulova, A. Galchinsky, V. Heyets, A Maslov, O. Melnyk, E. Nikolayev, O. Tytenko and others.

However, currently the mechanism of accounting and analytical support, aimed at gradual transformation of information into the enterprise's information capital should be researched in details.

Currently the economic literature operate with such terms as "information", "data", "intelligence", "knowledge". Therefore, the priority task is to determine the whole set of terms used in economic literature. The "informa-

tion" term varies in different authors' determinations because of numerous applications of this term. In particular, for the first time, this category was developed within Claude Shannon's information theory, who considered only formal structural aspects of this concept, with no attention to its semantic, value and consumer aspects. In scientific and philosophical literature, the information and knowledge are often identified. Definition of the "information" term has a different interpretation because at first the philosophical essence of this concept is reflected, and then – its important properties.

In our opinion, the nature and mechanism of formation of "information", "knowledge", "intelligence", "data" terms are common and should be studied in combination, so the key areas are to identify those definitions shown in Table 1.

So it is often assumed that data is "incoming information", and information is "effective information". Data is captured and transformed as a result of processing into information that is accumulated and serves for managerial decisions [21, p. 15]. The economic essence of the "information" term should take into account the content that determines its value and consumer properties, that is, the utility for meeting the needs.

Such interpretation of the "data" term results that quite often scientists declare that the data represent a primary element, and information – a secondary element. However, we agree with G.M. Luchik's opinion [11] that "the data represent only a set of different objective facts... since information forms data by its contextualization, categorization, counting, correction, compression." Data is just a code with no content. Intelligence about a particular object creates information during the processing that in the form of messages (form of information provision) come to the relevant users, forming a database for managerial decisions. D. Bell has developed an information value theory, declaring that "when the knowledge in its systematic form is involved in practice (as invention or organizational improvement), then we can say that it is knowledge, not labor acts as a source of value" [22, p. 330]

Tytenko O.A. indicates that difference between knowledge and information is mainly materialized on physical media and can be a product in contrast to the knowledge in the individual's mind, processed information verified by practice [23]

Table 1

Definition of "information", "data", "intelligence", "knowledge" terms

Author	Definition
1	2
Information	
Law of Ukraine "On Information" [4]	Information means documented or publicly disclosed information about events in the society, country and environment.
Sosnin A.S. Melnichenko L.V. [5]	Information means a set of data to be processed, accumulated, stored on physical media and in electronic form, sorted out, etc.
Brukhansky R. [6]	Information means collection of data about a particular object, process, event. That is, information is a set of data characterizing a particular object, event, process.
Litvin B.M. Stelman M.V. [7]	Information means a set of useful data that is an object of collection, registration, storage, transition and transformation.
Stonier T. [8]	Information means a set of unrelated facts. Data can be transformed into information by analysis, identification of links, selection of the most important facts, their synthesis. Information is more valuable than data; information is data transformed into an informative form for expedient use. In turn information units can be converted into knowledge through processing.
M. Korchagin [9]	Information means a product of human comprehension of facts from the surrounding environment perceived.
Data	
Ponomarenko V.S. [10]	Data are values, their relation, phrases, facts; their transforming and processing allow to extract information about a subject, process or event. In other words, the data serve as a source for creation of information obtained from data processing.
Luchik G.M. [11]	Data is information decreasing uncertainty in their fields.
Law of Ukraine "On Telecommunications" [12]	Data is information expressed in a format suitable for its automated processing by computation means.
Intelligence	
Dictionary of the Ukrainian language [13]	Intelligence is: 1) messages, news about someone, something; 2) certain facts, data about someone, something; 3) knowledge in any field

End of Table 1

1	2
Yu.O. Mosenko [14]	Intelligence excludes unknown, which, in turn, contains certain information being known during the learning process, the result of which falls under the "intelligence" term
Law of Ukraine "On Protection of Economic Competition" [15]	Intelligence determines information but means not only data stored on any media, but information from explanations by persons and any other publicly disclosed information.
Kharenko O.V. [16]	Intelligence is a symbolic, text, graphical, numeric, audio and visual, combined form of information. This definition has the following features: 1) it fixes the intelligence as a form of information provision; 2) it gives an inexhaustible list of options for such information provision; 3) intelligence is the result of knowledge; 4) it predicts the necessity of human knowledge for presentation and perception of the intelligence; 5) the information perception by a person's sensory system; 6) means the possibility of data fixation on any media and devices
K. Belyakov [17]	Intelligence means formalized combinations in written (paper), audiovisual and other forms of information provision
Knowledge	
Fedulova L.I. [18]	Knowledge is information in a particular person's consciousness and mostly confirmed by the practical results; "this is the information that an individual or an organization can transform into action"
The Great Soviet Dictionary [19]	Knowledge is the "proven result of knowledge, true reflection in human consciousness. Knowledge is the opposite of ignorance and absence of proven information about something"
Khimchenko A.N. [20]	Knowledge as a resource form the basis of modern technologies of production and management processes, stimulate appearance of new types of activities, industries and fields

.

The main property is that information is a commodity of consumer value. But not every information can be a commodity, for example, public information is accessible and open, so it cannot be used as a commodity. V.O. Kharenko [16] believes that the information has a hierarchical structure and structural levels and its quality significantly differs at different levels of the hierarchy.

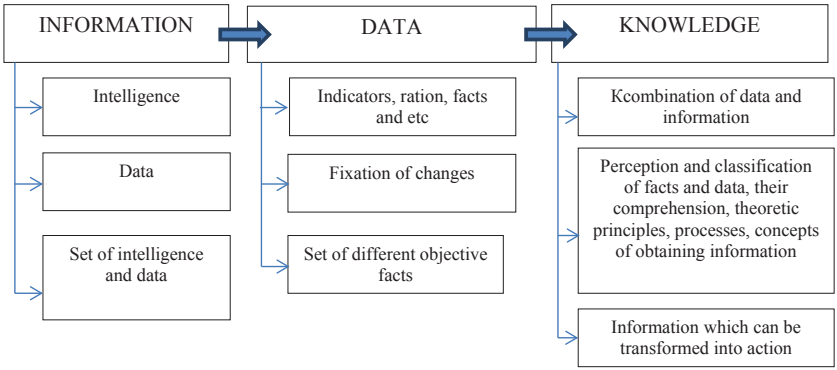


Figure 1. Interpretation of key concepts (author's generalization)

In the scientific literature, information has been considered in different variations and interpretations. Scientists tried to comprehend the concepts of information capital, product and resource.

In our opinion, each of the concepts is a certain form of information with a different level and phase of processing and structuring. For example, data is an unstructured data set that generates external and internal environments. In this form, the information is included into the enterprise accounting and analytical system and processed under the principles, methods and standards of information processing at the enterprise in accordance with levels of its use.

At this stage, information of the external and internal environment can be diagnosed and selected. That is, the whole information array, associated with the enterprise's market position, its competitors' quantity and quality, the legal basis affecting its economic activity, is formed,

filtered and preliminary analyzed. Also, at this stage, information on advanced methods and forms of technical and organizational development of the enterprise should be collected and compared. That is, this is a general, basic collection of unstructured information to form an idea of the market of the enterprise's activity, its structure, restrictions and to reveal trends in its development.

The next stage is the entry of such unstructured data into the enterprise's accounting and analytical support system, where the whole information array passes a financial accounting processing. It is the financial accounting process of the data collected at the previous stage guarantees the transfer of unstructured information to the data system, which can be used for current and tactical decisions and solution of certain issues. Mostly this stage is the last for the accounting and analytical support system: collected data is transferred to the decision-making system. But, in our opinion, we should not be limited to these two stages, but orient the accounting and analytical support system for creating the enterprise's information capital. That is, we foresee the next stage of intellectual and analytical processing of information. At this stage, the data is intellectually and analytically processed, so information is obtained in the form of knowledge, which should be the basis of the enterprise's information capital. Namely, the information capital is the key to effective strategic development and management. The information capital created through the accounting and analytical support system provides undeniable advantages in the competition and allows to plan and implement any existing or potential strategies.

In this regard, the concept of the accounting and analytical support should be considered from a new perspective: as a tool of information transformation into knowledge, and later – into the information and intellectual capital.

That is, in our opinion, it is necessary to determine the main task of the accounting and analytical support – gradual transformation of information into data, intelligence and knowledge to create information potential, which on the one hand serves as a basis for managerial decisions, on the other, is a strategic competitive advantage, transforming into the information and intellectual capital (Fig. 1).

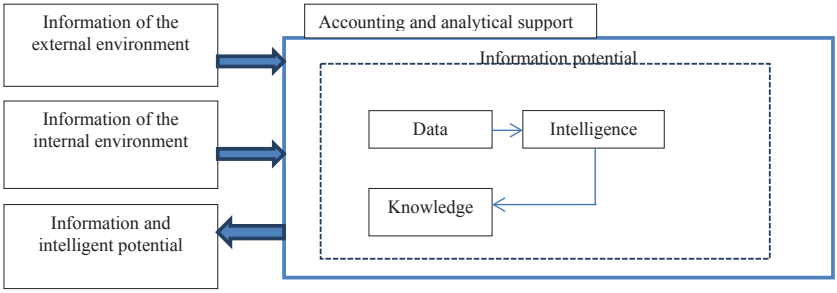


Figure 2. Definition of interconnection of existing concepts "information", "data", "intelligence", "knowledge" and their connection with the "information capital" concept

Bochula T.V. [2] indicates that the management decisions depend on the information. The information scope does not change in time, but the need is reduced. Besides we agree with her opinion that the "knowledge" and "information" concepts are not identical, and also the knowledge gained from the information array becomes the basis of the information potential. That is, every process, event, case is interpreted and has an information display, which allows to further process, accumulate, interpret information and use it in the future. Bochula T.V. emphasizes that the accounting only shows part of the information capital, which can be reliably estimated. Also the information cost, profit from its use and the final economic result should be calculated. Besides the author points out that "by producing new knowledge, the system consumes information resources of different quality, quantity, form and volume.... and therefore the mechanism of the information actualization to a level of the greatest effect of useful benefit is considered to be more valuable" [2].

So, based on the foregoing, we can distinguish one of the most important, in our opinion, functions of accounting and analytical support – gradual and consistent formation of the enterprise's information capital. Information capital is a collection of information resources and capabilities for their implementation, which provide conditions for its long-term development in the market basing on knowledge generation, accumulation and use.

However, to implement this function of accounting and analytical support, the main properties of the accounting and analytical mechanism should be determined for transformation (Fig. 3).

Theoretical research of enhanced functions of the accounting and analytical support for the enterprise strategic management

According to A. Shtanhret [24], the accounting helps to form the analytical information. The system should provide users (security subjects) with all the necessary information contained in accounting reports, thereby creating conditions for an objective assessment of the situation, actual security level, threat impact, etc., and making reasonable decisions. The accounting and analytical support contains information provided by the economic analysis methods and in the control procedures. In accordance with this definition and role in the guarantee of the enterprise economic security, the accounting and analytical information should meet specific requirements:

– to clearly and reliably reflect in the external and internal accounting all business transactions at the enterprise;

– to submit information to the managing directors on the current level of financial and economic activity through the calculation of the most important qualitative and quantitative indicators;

– to reveal, identify and monitor the development of internal and external challenges, risks and threats;

– to form an information base for decision-making in management of the enterprise's economic safety.

The purpose of the accounting and analytical support functioning is formation and transfer of operational, relevant and qualitative accounting and analytical information to ensure the validity and efficiency of strategic managerial decisions in the enterprise's strategic management.

The object of the system of accounting and analytical support is an enterprise and its macro- and meso-environments, and the subject is its economic processes, aimed at strategic development.

Traditionally, the accounting and analytical support system performs information, accounting, analytical and control functions and implements their respective tasks aimed at achieving the goal:

– presentation of information support for formation of strategic managerial decisions;

– analysis and assessment of the effectiveness of competitive, innovative, investment and other activities of the enterprise in general and in various analytical aspects;

– planning and controlling the enterprise's long-term efficiency;

– informational support of justification of priority directions of the enterprise's strategic development.

However, issues of the information society and economics require for new approaches, methods, algorithms of informational support of the decision-making system, and therefore new functions and tasks that require theoretical foundation and practical implementation appear in the accounting and analytical support system.

Typically, the system consists of subsystems of accounting, analysis, audit and internal control, economic analysis. Each of the subsystems contains the relevant components:

– by accounting types – subsystems of accounting, management, tax, statistical, operational, strategic and financial accounting;

– by economic analysis directions – subsystems of financial, technical and economic, managerial, investment, innovation, marketing, logistics, foreign economic activity and strategic analysis, etc.

– by control type – subsystems of internal control, external control, internal audit.

The specifics of the enterprise's strategy management should be revealed in all components of the accounting and analytical support system for its strategic development:

– in the accounting and audit subsystem – by creating and processing accounting and reporting information, reliably reflecting the economic processes in different analytical aspects;

– in the analysis subsystem – through the formation of analytical tools for assessing the state, trends in the development and effectiveness of long-term processes, as well as qualitative strategic and cost characteristics of the enterprise, for example, investment attractiveness of innovation potential, image, etc.

Also one of the principal functions performed by the accounting and analytical support mechanism is a communicative function. That is, the

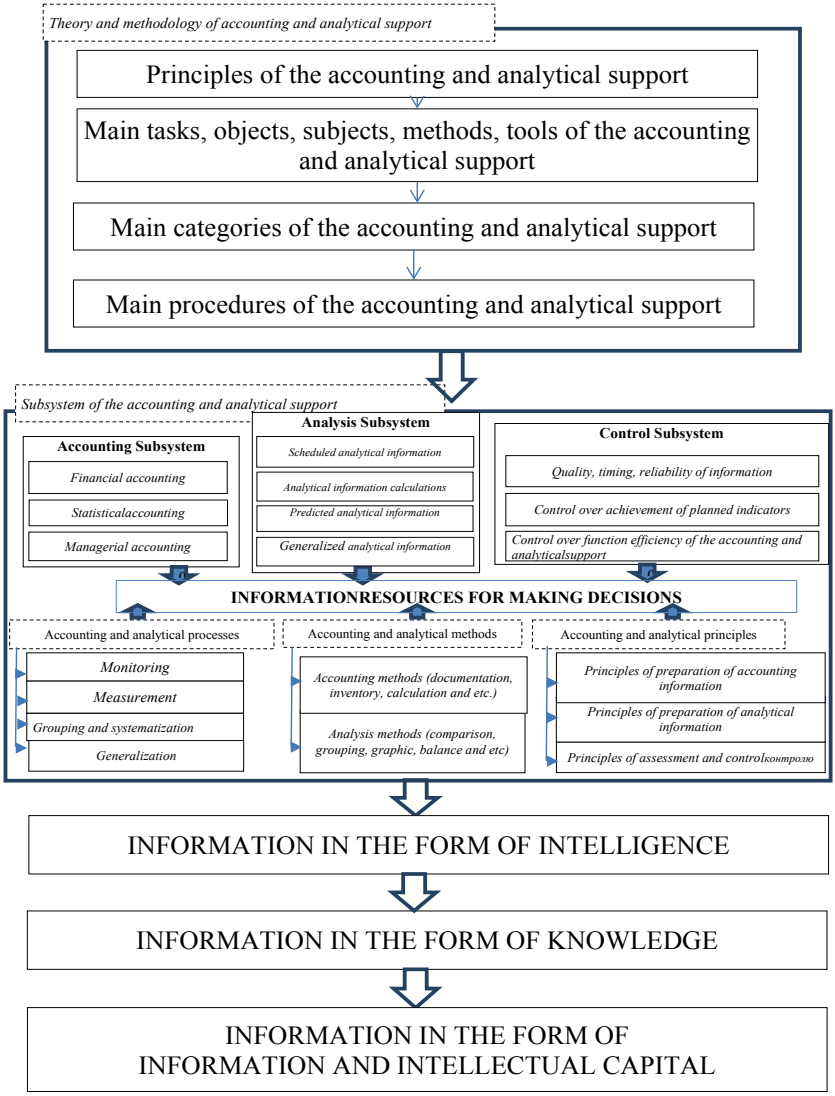


Figure 3. Mechanism of the accounting and analytical support operation in the system of the enterprise strategic accounting (improved by the author)

mechanism of accounting and analytical support will be directed to formation and support of two types of parallel processes:

– gradual transformation of unstructured information into an effective set of data, and intelligence;

– providing of the transformed data between divisions of the enterprise.

The information support of the management system is based on the accounting and analytical information. The enterprise accounting and analytical system combines two components (accounting and analytical) into a single information space, which provides an opportunity for continuous (flowing) information processing. For this purpose, the accounting and analytical system should include the following main components: accounting elements (financial analysis, management accounting, strategic, statistical, tax); analytical elements (financial analysis, strategic, managerial, operational); objects of the accounting and analytical system (initial information, current information and effective); processes (detection, measurement, registration, accumulation, generalization); tools (documentation, inventory, estimation, calculation, accounts, balance, economic and mathematical, statistical methods), etc.

Thus, taking into account the foregoing, it may be noted that the enterprise accounting and analytical support system can be specified considering the following parameters:

1) the scope of the enterprise's activity (organizational and legal form, technical and technological capacities, etc.);

2) the specifics of the enterprise's activity (fields, transactions, business processes, etc.);

3) the specifics of the enterprise's market (market capacity, quantity of competitors, competitive advantages, etc.);

4) the specifics of the life cycle of the products (works, services) offered by the enterprise;

5) the specifics of the construction of the enterprise's vertical and horizontal communications;

6) the specifics of the final set of accounting indicators (accounting-forms necessary for the enterprise management in making decisions, its implementation and control of implementation);

7) its strategic directions on formation of the enterprise's information capital.

Thus, the effectiveness of the information support of the enterprise management directly depends on creation of the comprehensive accounting and analytical system, which ensures formation and management of the enterprise's information flows, and which main strategic goal is to form the information and intellectual capital.

Therefore, the system of accounting and analytical support consists of separate subsystems, each of which solves specific functions.

Most authors support the idea that the system should be divided only by two units: accounting and analysis. Some researchers suggest more branching elements, Putsenteylo P.R. [25] determined the following units: informational, analytical, organizational, coordination and control units. Ratushna O.P. proposed to create an additional audit subsystem on the boundary of accounting and analysis subsystems to provide the necessary level of "quality of accounting information for its further analytical processing" [26]. But Samburskaya N. argued with this opinion, and believed that audit is an external component and proposes instead to supplement the accounting and analytical system with the internal control unit [27].

Gnilitska L., considering the accounting and analytical support mechanism as a component of the economic security system, defined its following components: informational, legal, methodological, technological, and proposed principles for information preparation [28]. A.M. Shtangret considered the accounting and analytical support in details, distinguishing the enterprise's economic security complex system, for which certain tasks and functions were determined, with emphasis on the levels of economic security, aggressiveness of the environment, etc. [24]. However, the main disadvantage of existing approaches to formation of the accounting and analytical support system is that, in most cases, the system outline, components, certain methods of and approaches to the accounting and analysis are determined, but there is no vision of the system as a dynamic holistic tool, which provides not only the short-term development of the enterprise, but also the formation of one of the most important resource – information capital.

The mechanism of accounting and analytical support for the enterprise's strategic development is a set of processes of formation, synthesis, analysis,

control and purposeful information transfer in accordance with requests of the management system regarding its performance, assets, sources of their formation and business operations, which help assess its competitive positions and determine ways to increase them by influencing on manageable competitiveness factors.

Structural elements of this mechanism operate in accordance with the defined conceptual principles of the enterprise's strategic development: the set goal, functions, tasks, on the basis of the determined information support.

The structural elements of the accounting and analytical mechanism of the enterprise's strategic development include accounting, analysis and control systems, with information flows for decision-making in each. Each of the subsystems is a kind of tool for transforming unstructured information into an appropriate array of information that can then be converted into information capital (Fig. 5). The control system plays an important role in the accounting and analytical support mechanism for the enterprise's strategic development. It controls over the accounting and analytical support, reliability of information generated by all subsystems, efficiency of the enterprise's operation, transactions, achievement of planned indicators of the enterprise's strategic development, timely reveals deviations, serving as a basis for development of measures on their elimination.

Consequently, in our opinion, the enterprise's information and intellectual capital should include:

- informational, intellectual and other intangible assets, containing: employees' knowledge and experience; technical documentation; economic information; intellectual property rights; software, information, etc., computer information systems;
- high-tech products and services, technologies of their production; certified conformity of the enterprise and its products with international standards; communications and connections;
- information systems and management technologies;
- corporate culture and social and psychological atmosphere at the enterprise and its subdivisions;
- confirmed contacts with economic contractors, as well as representatives of contact audiences;

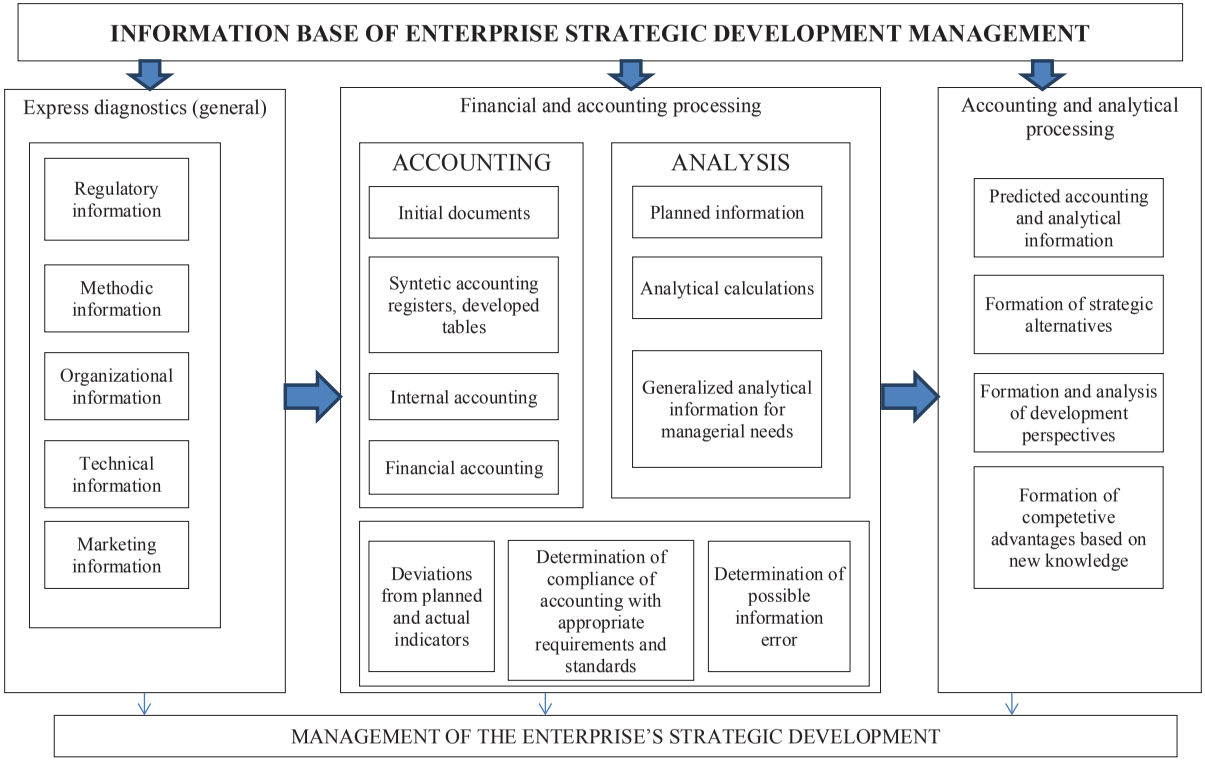


Figure 5. Accounting and analytical support in the information base structure for the enterprise strategic management

- an established and time-tested sales network; image and business reputation, etc.

Consequently, the nature and kind of the information and intellectual capital that can be generated by the enterprise is determined by its structure disclosure. The intellectual capital means "a set of legal rights to its creativity results, natural and acquired intellectual abilities and skills, as well as the knowledge acquired, and useful relations with the subjects." The most important element of the mechanism is the organizational structure of the intellectual capital management, which regulates the management and interaction of parts, sets subordination, distributes responsibility. Management of the information and intellectual capital is functioned through organizational, economic, social and psychological methods. Since the intellectual capital is managed with intellectual work, then management methods form the basis for the whole set of methods of managing such capital.

Conclusions. The management system directly depends on the information scope, quality and intended use. The effectiveness of management of the enterprise's strategic development mainly depends on the consistency and perfection of the mechanism for data collection, accumulation, processing, the subsequent mechanism for the adoption of managerial decisions, and the possibility of transforming non-structured information into a relevant, adequate and sufficient data that serves as a basis for adoption, managerial decisions and in the future can be transformed into the enterprise's information capital.

Modern information and analytical systems and technologies are increasingly used by managers at the stage of the enterprise's strategy development. The enterprise's strategy is a certain holistic system of goals and tasks that the management entity needs to address in order to achieve the general goal. In the strategy, the goals and tasks should be clearly expressed, their interconnection and their choice and formulation be justified. Owning operational and reliable information during strategy implementation is an important prerequisite for effective management. Decisions taken on the basis of qualitative information and analytical support of strategic management in accordance with selected strategies can optimize not only development but also all activities of the enterprise. Information and analytical

support of strategic management provides management with information that is processed and adapted for managerial decisions, including those used for the analysis of previous activities.

Information capital is a significant resource for the effective functioning of a modern enterprise. To control this component, its formalized quantitative expression is required. Issues on valuation of the information capital are quite complicated. These issues should be researched later, because the precise estimation of the information capital as an important component of activity is a significant element for provision the enterprise with competitive advantages in the long run.

The importance of objective measurement and public representation are associated with the significant role of information resource for market mechanisms for determining directly the value of the enterprise, its investment attractiveness, the comparability of the efficiency of the functioning of various market economy subjects by the value added (capitalization of intangible assets). Since the systems of accounting and financial reporting represent the common model capable to form and present data about the enterprise's information capital, the future direction of case researches is primarily in the development of standardization of accounting and reporting.

Effective functioning of the information system and accounting and analytical support as its important part should ensure the rational use of the enterprise's resources and increase the efficiency of its activities. As most studies have shown, the accounting and analytical support system at the domestic enterprises is fragmentary, which reduces the quality of the managerial decisions. To solve this issue, a thorough streamlining of the information receiving, processing, storing, transferring is required to support the decision-making process. The efficient organization of the mechanism for transformation of unstructured information into the enterprise's information capital seems to be very important for ensuring its strategic development. Detailed information about the enterprise's state and sources is formed in the accounting and analytical support system. The accounting methodology focuses on information requirements and approaches to data formation to provide strategic and tactical managerial decisions. However, issues are still unresolved on formation of the

accounting and analytical support as a key tool that ensures implementation not only of the main functions of the information management, but the enterprise's information capital as well.

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3.8. ОСОБЛИВОСТІ ФОРМУВАННЯ ЛЮДСЬКОГО ФАКТОРА ЗА ФАЗАМИ РОЗВИТКУ КРИЗИ НА ПІДПРИЄМСТВІ РОЗДРІБНОЇ ТОРГІВЛІ

Анотація. *Зростання в Україні уваги до людського фактора безпосередньо пов'язано з необхідністю прискорення соціально-економічного розвитку країни. Дослідження особливостей людського фактора в антикризовому управлінні підприємства роздрібної торгівлі дозволило класифікувати специфічні вимоги до людського фактора в цих підприємствах за фазами розвитку кризи та основними категоріями персоналу (керівники та оперативно-торговельний персонал). Спираючись на визначення сутності формування людського фактора в антикризовому управлінні підприємства, представлено систему формування людського фактора в антикризовому управлінні підприємства роздрібної торгівлі у взаємозв'язку трьох підсистем. У межах кожної підсистеми здійснюється певна послідовність дій. Перша підсистема – оцінка впливу чинників на формування людського фактора підприємства роздрібної торгівлі, ідентифікація фази розвитку кризи на підприємстві, визначення вимог антикризового управ-*