

award. The tariffless system is put into the promotion in the criteria (for example: the level of contacts), but bonuses can also be used.

Summing up, it should be noted that the study of the theory and practice of accounting remuneration based on the analysis of different points of view, regulations, accounting and analytical practice of commercial entities has allowed to prove the possibility of using grader wage system, which allows more flexibility to produce the motivation of workers.

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INFORMATION AND ANALYTICAL SUPPORT OF DECISION MAKING TO IMPROVE THE FINANCIAL CONDITION OF THE COMPANY

MARHARYTA KOSTYNSKA, NATALIYA KASCHENA
Kharkiv State University of Food Technology and Trade, Ukraine

Substantiated the expediency of integration functions of information support of decision making in the management of financial resources into the unified system. Proposed the concept of formation of the integrated information and analytical system, which can support making the decisions to improve the financial status and the sustainable economic development of the enterprise.

Statement of the problem. Efficiency of functioning of the enterprises and overcoming of crisis situation in economy of modern Ukraine is impossible without an effective management of financial resources and the status of business entities. A modern system of management of financial condition of enterprise is distinguished by the complexity of the information system, which is defined on one side by the dynamism of all business processes and different orientation, intensity, temporal ordering of external and internal information flows, and increase the multiplicity of types of economic information processing and analysis which requires more time and human resources. In this regard, it is becoming increasingly urgent issues of creating high-quality information and analytical system of support of acceptance of administrative decisions on rational placement and effective use of financial resources, accelerate the turnover of assets, the maintenance of an adequate level of solvency and financial independence, the formation of the image of the enterprise in terms of business opportunities, ensuring economic stability for its development.

Research methods. The problem of substantiation of making managerial decisions of a financial nature on the basis of analytical information on the results of financial-economic activity of enterprises, as shown by our study, is the subject of attention of scientists. The most well-known in the modern scientific community are the works of domestic and foreign economists, has made a significant contribution to the theory and methodology of financial analysis of enterprises, including: M.S.Abrutyn, E. Altman, I.T. Balabanov, M.T. Belukha, M.D. Bilyk, J. Bliss, E. Brigham, J.K. Van Horn, A.A. Vecherov, L.T. Gilyarovskaya, Glenn A. Welsch, N.F. Efimova, K.V. Izmailov, R.A. Kostyrko, G.A. Kramarenko, L.A. Lakhtionov, N.Yu. Nevmerzhitskaya, N.E. Negashev, A.V. Pavlovskaya, G.B. Polyak, N.M. Pritulyak, G.V. Savitskaya, R. Tafler,

P. Wilson, G. Tiso, A. Wall, R. Folk, N. Holt, Y.S. Tsal-Tsalko, A.A. Sheremet, G. Short Daniel, etc. However, in scientific works are not fully described critical issues related to information-analytical providing of management the financial condition of the company.

The purpose and objectives of the article. The aim of the research is theoretical justification and development of the concept of integrated information-analytical systems of decision support for improving financial condition and the sustainable economic development of the enterprise.

The main part. According to E.V. Mnich [1], to form a unified model of information-analytical support of management is impossible. However, the direction of the needs of users of financial information and the need of information support of decision making, putting into practice the integration and streamlining of information flows about the financial situation in the enterprise management system. To solve the problem of formation of uniform information space management, in our opinion, will allow the creation of integrated information-analytical system of decision support for improving financial condition and the sustainable economic development of the enterprise. This system will provide targeted preparation and timely transmission of real-time accounting and analytical information on the state of economic and financial resources, cash flows and the results of operations of the company in sections that meet the needs of managerial staff, by:

- integration of functions of accounting, analysis and control, and in accordance with operational and strategic needs of management create high-quality databases on financial and resource potential of the enterprise and efficiency of its use;
- observance of principles of information systems (completeness and accuracy, timeliness of formation of information and analytical base, the focus and practical utility, to have evidence and solid argumentation, etc.);
- the use of appropriate management procedures and organizational structure, hardware and software, techniques and technologies that reflect the specific features of formation of information in the subsystems of accounting, analysis and control, and ensure the flow of information between them;
- structuring and streamlining information flows to justify the priority directions of formation and use of financial and economic potential of the enterprise.

Integrated management information system of the managing subject information-analytical system of decision making about the improvement of the financial condition and stable economic development of the enterprise allows to ensure high efficiency, and perform the following functions:

- information – providing the information about the formation, distribution and use of financial and economic resources of the enterprise internal and external users;
- accounting – is a reflection of the facts of changes in the composition and structure of the economic resources of the enterprise and sources of their formation in the process of economic activity;
- analytical – implementation on the basis of primary data analysis of the availability, the rationality of formation, distribution and efficient use of financial and economic potential of the enterprise;
- control – current control and the inspection of accounting information about economic resources and sources of their formation to ensure its accuracy, in all material respects.

In General, the entire process of making management decisions of a financial nature under the proposed information-analytical system is the processing of relevant data, and is characterized by the sequence of actions for registration, accumulation, generalization, storage, collecting, grouping, processing, analysis of data on the financial condition of the company and making decisions for its improvement. The main stages of this process are:

- definition of indicators characterizing the financial condition of the enterprise as object of management;
- clarification of the relationships of financial condition with other micro and macroeconomic indicators and processes;
- formulation of the goals and objectives of management of the financial condition of the enterprise;
- selection of the regulatory-planning, accounting, reporting and faucetry data sources on the financial condition, interrelated economic phenomena and processes studied during the period;
- formation of main groups of indicators and test them against existing data sources;
- optimization of the list of studied indicators of financial condition;
- calculation of indicator values at the specified intervals and the study of their dynamics;
- assessment of the financial condition in the current period on the basis of the calculated parameters (performance indicators);
- multidimensional analysis and integral evaluation of the financial condition;
- short and medium-term forecasting of a financial condition;

- visualization and interpretation of the results of the analysis;
- preparation of generalized findings and recommendations for improving financial condition in accordance with the strategy for sustainable economic development of the enterprise.

To ensure the effectiveness of the Arsenal system of information and analytical support of decision making by improving the financial condition of the company should contain the appropriate methodological tools. Traditionally, the analysis of the financial condition of the enterprises is conducted on the basis of relative indicators (ratios), which reflect the availability and use of financial resources, the composition and structure of sources of financing, the stability of the situation of the company in stock and commodity markets. However, the set of these indicators is not well established. Study of various methodological approaches to assessing the financial condition of the enterprises [2, 3] allowed us to determine the main indicators of the composition and structure of assets and capital of the enterprise, its liquidity, financial stability, business activity (turnover), profitability and position in the financial market (for joint stock companies). The highest priority for assessing the prospects for sustainable growth of the enterprise are the indicators of liquidity, turnover and profitability. To assess the liquidity of the enterprise, along with traditional indicators (ratios current, quick and absolute liquidity ratios) proposed to use this figure as the size of the working capital. The feasibility of using this indicator is confirmed by the duality of its characteristics. On the one hand, the company has a working capital shows the ability to repay current liabilities and indicates the liquidity. On the other hand, the value of the working capital characterizes the possibility of business expansion and reinvestment, which is relevant for sustainable economic development of the enterprise.

As for turnover, we believe that the most important indicators are the turnover of receivables and payables. From the point of view of efficient use of own funds required to accounts receivable turnover is higher than payables. In this situation the company operates through commercial credit provided by providers. If payables turnover is higher, it should be interpreted as a signal that the company in the near future will require funding and it is necessary to revise the terms of the deferred payment granted to customers.

To assess the level of profitability of an enterprise one should, in our view, apply the indicators return on equity and return on sales. Using as a criterion the impact of financial and economic activity of the enterprise index of return on equity are more focused on the owners, because it allows the latter to determine what income will be received on invested funds and profitability of sales on the company's management. If management needs to understand how affects the profitability of active use of Bank loans, it is also appropriate to calculate an indicator of profitability of sales, the cost of debt servicing (profit from sales / (cost of goods sold + Interest on loans).

The proposed system of indicators is based on data from financial statements of enterprises, which makes the evaluation of mass, allows you to monitor changes in the financial condition of the company and take appropriate measures not only the leadership, but also all participants of the economic process. Therefore, it can be used within information-analytical system of support of acceptance of administrative decisions on stabilization of financial state of enterprises.

Conclusion. The efficiency of the process of management the financial condition and sustainable economic development of the enterprise provides information and analytical system of support of acceptance of administrative decisions. The formation of a system aims at providing to the management or other interested users for operational, objective and relevant information about the possibilities of stabilizing the financial condition of enterprises and its development strategy. The validity of the information and analytical system of support of acceptance of administrative decisions is caused by the efficiency and rationalization of information flows. Further research in this direction aimed at improvement of methods of analysis of the financial condition of the company.

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