

ACCOUNTING AND ANALYTICAL PROVISION OF MODIFICATION MANAGEMENT PROCESS ENTERPRISE

Information, amounts of which are growing faster than the ability to master all range of data to making decisions acquires new meaning for business activity, because phenomenon of modern world are globalization of information processes and technologization of economic systems.

In management concept is necessary implement different levels of information and communication links as a whole by modifying accounting practice in information benefit of reporting for internal and external users. As a result of need to modernization theoretical basis of accounting for its practical development has been proposed multivariate accounting concept that is continuation idea adaptation of accounting information to modern demands of different users that is basis of development simultaneously accounting practice and theory according to concept of sustainable development.

This is new approach to management of economic information, basis of which is triune development of information, technological, technical, professional providing of management, which characterized by implementation of new technologies and intelligent solutions, expansion of professional competence. Generation and dissemination of changes cannot be «spontaneously» and should take place in accordance with fundamental provisions that updated concerning external context.

Modification based on actualization of values through different results, receiving of which provides by developing intellectual and technological solutions that make up individual model of business system.

This is more profound and complicated category than traditional group of values and traditions, which are adopted as structure of relationships between workers of enterprise – organizational-methodical and information-technical means and receptions for performing activities within the limits of purpose that is corrected through the assessment of financial, economic, information and cognitive reactions of internal environment to rules, which are generated and apply formal and informal institutes.

Because for regulations and rules are inherent requirements of necessarily implementation, then at situation of choice it leads to a clash of interests and motivations micro- (enterprise) and macroenvironment (economic system) that requires regulation and choice, taking into account individual values, rules and regulations of enterprise. This affects on information and analytical process, organization of which has be carried out with flexibility and adaptation to individual character of information relationships in internal and external environment. Information-analytical providing of management is subordinated to requirements of formal and informal institutes, therefore naturally is take account of behavioral aspects that allow to synchronizing changes at irreversible process of transition system to higher level, while avoiding conflicts between formal and informal institutes, internal and external environment.

General trend of modernization modern accounting theory became institutionalization that is important step of successful generation new accounting knowledge and forming expanded information-analytical providing of enterprise management. According to institutional mechanisms of accounting development its organization and reporting new value has acquired question of institutional approach to innovative development of accounting process and reporting for satisfaction of modern user requests.

Modern concepts of accounting are result of the development fundamental accounting concepts: strategic, social, ethical, fair value, creation concept, market-oriented reporting, institutional. Modernized accounting system (in primarily through theoretical justification) is focused on different directions of development – as a social institute, economic category, tool business and science. All these directions are parallel and indivisible, because uniqueness of accounting lies in its multifunctionality. In management concept should be implemented different levels of information and communication links as integrated system, thus transforming accounting practices in information benefit of reporting for internal and external users. Multivariate accounting concept is continuation idea of adapting accounting information to modern different users requests that is basis of development theory and practices of accounting through adherence to concept of sustainable development.

Deepening of accounting concept on the subject of forming universal information for providing multivariate decisions in accordance is accompanied actualization subject of accounting, interpretation of which lies in the plane of development institutional theory.

Accordingly modification of accounting and analytical process is reflected in phase of life cycle information-analytical providing of management that is both aim and means of enterprise developing. Formation of new and relevant information is result of previously defined algorithm for primary registration, fixation, storage, filtration, synthetic and analytical processing of accounting and other economic data that developed on basis of complex information, normative and methodological, technological and professional providing, thus is expanding core competencies for the possibility individual trajectory of transform initial data to multivariate accounting reporting. Accounting and analytical context of updating process of managing an enterprise consists in comprehensive implementation of «effect data» (forecasted potential is always inherent to information) that is designated on modification of accounting process, taking into account development and dissemination of technological innovations and scientific and intellectual resources.