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ORGANIZATIONAL ASPECTS AND INFORMATION SUPPORT OF THE PROCESS OF FORMING ENTERPRISE REPORTS

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Summary. The article examines organizational aspects and the mechanism of reporting at the enterprise as an element of information support in the process of making managerial decisions in the context of its functional purpose. Changes in the economic environment caused by the war, economic, resource, and social crisis force domestic enterprises to reorient the system of management, accounting, and control, taking into account the growing role of information support in justifying management decisions. The peculiarities of the financial reporting of the enterprise are given and the problems of the methodology and its compilation are defined. The process of forming financial statements is divided into stages: data collection in the accounting system, the preparatory stage and reporting. The procedure for the formation of financial statements is characterized in terms of stages. A mechanism and a general scheme for the formation of enterprise reporting have been developed. Compliance with the proposed provisions by enterprises will ensure the reliability of reported information and help strengthen the trust of information users. During the study, the main problems of organizational support in the process of building an effective system of enterprise reporting were determined, taking into account which will ensure the fulfillment of the goals of information support for management decision-making. Recommendations were provided regarding the organization of the accounting and control system, the processes of entering, processing and using information for reporting; the organizational mechanism of the enterprise reporting process is proposed. It was noted that potential opportunities for integration of external and internal information regarding financial and non-financial aspects of activity, use of human and natural resources, and social indicators should be included in the organizational systems of modern enterprises. The main problems of the implementation of the system for the formation of generalized reporting at the enterprise were determined, and directions for improvement of organizational and methodical support were proposed. The use of the proposed provisions will contribute to increasing the reliability of the reported information and users' trust in it.

Key words: enterprise reporting, information support, mechanism, accounting, management accounting, management decisions.

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ОРГАНІЗАЦІЙНІ АСПЕКТИ ТА ІНФОРМАЦІЙНЕ ЗАБЕЗПЕЧЕННЯ ПРОЦЕСУ ФОРМУВАННЯ ЗВІТНОСТІ ПІДПРИЄМСТВ

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Резюме. Розглянуто організаційні аспекти та механізм формування звітності на підприємстві як елемента інформаційного забезпечення процесу прийняття управлінських рішень у контексті її функціонального призначення. Зміни економічного середовища, викликані війною, економічною, ресурсною

та соціальною кризою змушують вітчизняні підприємства переорієнтовувати систему управління, обліку та контролю, враховуючи зростання ролі інформаційного забезпечення в обґрунтуванні управлінських рішень. Наведено особливості фінансової звітності підприємства та визначено проблеми методики та її складання. Процес формування фінансової звітності розмежовано на етапи: збирання даних у системі бухгалтерського обліку, підготовчий етап та складання звітності. В розрізі етапів охарактеризовано процедуру формування фінансової звітності. Розроблено механізм та загальну схему формування звітності підприємства. Дотримання підприємствами запропонованих положень забезпечить достовірність звітної інформації та сприятиме зміцненню довіри користувачів інформації. Під час дослідження визначено основні проблеми організаційного забезпечення процесу побудови ефективної системи формування звітності підприємства, врахування яких дозволить забезпечити виконання цілей інформаційного підтримання прийняття управлінських рішень. Надано рекомендації щодо організації системи обліку та контролю, процесів введення, опрацювання та використання інформації для формування звітності; запропоновано організаційний механізм процесу формування звітності підприємства. Відзначено, що в організаційних системах сучасних підприємств мають бути закладені потенційні можливості інтеграції зовнішньої та внутрішньої інформації щодо фінансових та нефінансових аспектів діяльності, використання людських, природних ресурсів та соціальні показники. Визначено основні проблеми впровадження системи формування узагальненої звітності на підприємстві та запропоновано напрямки удосконалення організаційного та методичного забезпечення. Використання запропонованих положень сприятиме підвищенню достовірності звітної інформації довіри до неї користувачів.

Ключові слова: звітність підприємства, інформаційне забезпечення, механізм, бухгалтерський облік, управлінський облік, управлінські рішення.

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Introduction. The effectiveness of the functioning of enterprises in today's extremely difficult economic conditions is ensured by the achievement of various goals, including the preservation of production potential, the safety of employees, the growth of financial results, the solution of social problems, etc. It is precise because of the diversity of the company's development goals, caused by changes in the conditions and priorities of the socio-economic environment, that significant changes are taking place in the information provision of the management decision-making process. The change in the economic environment is the reason for the reorientation of the goals of domestic enterprises and the growing role of information support in justifying management decisions. The quality of information provision in the process of enterprise management plays a decisive role since business entities need complete, reliable and timely information for effective activity. Therefore, increased attention is paid to the reporting of the enterprise as the main source of information about the property and financial condition of the enterprise, as well as the results of its activity and other indicators. At the same time, the accounting and reporting system serves as a tool for ensuring the effectiveness of communications both within the enterprise management system and with the external environment, and reflects material and immaterial aspects of activity. Therefore, the study of the problems of organization of the process of formation of enterprise reporting in modern conditions acquires special relevance. The need to solve these problems emphasizes the relevance of the research and aims to improve the informativeness and comprehensibility of financial reporting.

Review of the latest research and literature. Theoretical and practical questions regarding the mechanisms of formation of management reporting are widely presented in the works of foreign scientists, in particular: M. Arnold, A. Bazen, R. Frank [1]. K. Churet, R. Eccles [2], M. Stein [3] and others. In the works of domestic scientists: P. Atamas [4], L. L. Hevlych, I. G. Hevlych [5], Z.-M. Zadorozhnii [6], Polishchuk O. T., Shimko N. O. [7] and others are discussing separate issues regarding the organization and implementation of the system of integrated and management reporting of enterprises. In general, the problem of forming enterprise reporting is characterized by a wide scientific development.

However, despite the significant contribution of scientists and practitioners to the formation of the theoretical and methodological basis for the study of the issue of organizational support and the formation of reporting as a way of forming an effective information base for making informed management decisions, further deepening and expansion are required.

Main purpose of the article is to determine the problems of organizational support for the process of forming enterprise reporting and to develop recommendations for improving the mechanism for creating information support for the process of making management decisions.

Task setting. To achieve the set goal, the following scientific tasks have been defined: to reveal the essence of the reporting of the enterprise and its components; determine the place of the accounting and reporting system in the middle of the enterprise management system; analyze the sources of information that ensure management decision-making; to give recommendations on the effective construction of the enterprise reporting system.

The following methods were used to solve the tasks: analysis, synthesis, generalization, induction, analogy, modeling, system approach.

Statements of main issues of the study. From a theoretical and practical point of view, the goal of any type of reporting is to provide interested users with complete and substantiated information, which contributes to the adoption of rational management decisions in specific economic situations. In formalized types of reporting (financial, tax, statistical), the structure of their articles, the requirements (methods) of systematization and generalization in these forms of data, and some other aspects of the regulation of their preparation and submission are legally defined. The organization and implementation of the management accounting and reporting system in terms of content and essential characteristics is focused on the analytical aspect, is more detailed and reflects information in the form of indicators suitable for the development of operational decisions. The sources of management reporting are increasingly becoming not only information traditional for the accounting field, but also a wider set of data obtained from other sources and the external environment.

According to the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» [8], financial reporting is accounting reporting that provides information on the financial status, operations results, and an enterprise's cash flow for the reporting period. In NP(S)A 1 «General requirements for financial reporting» [9] accounting reporting is considered as reporting that is compiled on the basis of accounting data to meet the needs of certain users. Compilation of financial statements is regulated by a number of regulatory documents, which define the list and sample forms, the methodology and technique of compilation, submission deadlines, etc. The procedure for submitting financial statements was approved by Resolution No. 419 of the Cabinet of Ministers of Ukraine dated February 28, 2000 [10]. The Order applies to all legal entities, regardless of their organizational and legal form and form of ownership, as well as to the representative offices of foreign business entities that are required to keep accounting records and submit financial statements in accordance with the law.

The structure of management reporting of various enterprises is objectively determined by their organizational and structural features, the specifics of functioning and the nature of activities, which determine the specifics of the construction of enterprise management processes and affect the information needs for management purposes, i.e. the parameters, periodicity and format of management reporting. Therefore, the formation of a management reporting system adequate for a specific enterprise is the basis of its practical value. Taking into account the connection of management reporting information with the general information system of the enterprise, it is regulated by the relevant internal regulatory documents of the business entity, specifying its form, terms and methods of providing them. The practical significance of management accounting and management reporting is revealed through their functional tasks of forming operational information

about the financial situation, performance results, and the current state of enterprise budgets based on key performance indicators, as well as non-financial indicators characterizing other aspects of enterprise activity.

At the current stage, enterprises must integrate financial and non-financial data on economic, environmental and social development, which leads to an increase in the forms of enterprise reporting, and the development of new mechanisms, forms and tools [11]. At the same time, it is possible to distinguish the following approaches to the organization of the reporting process, which covers both material and immaterial factors, as well as economic, environmental and social aspects of activity:

1. Extended financial report. The notes to the financial statements include issues of social and environmental aspects of the company's activities.

2. Reporting on sustainable development, as an additional form of reporting to the company's financial report, reflecting the results of the company's activities in the social, economic and environmental spheres.

3. Integrated reporting, which combines financial data from the annual financial report with non-financial data on sustainable development and is characterized by accounting for financial and non-financial data in their mutual influence.

The development and implementation of the reporting system at the enterprise is related to the choice of methods and tools for the formation of channels for receiving, processing and transmitting information. The application of the reporting system in practice begins with the determination of its need and economic feasibility and ends with the transfer of information to end users, i.e. it goes through several stages:

1. Justification of the idea and formation of the general reporting structure;
2. Assessment of the economic feasibility of changes in the reporting system;
3. Development of a reporting mechanism;
4. Approval of proposed changes;
5. Integration into the enterprise management system.

The value and place of reporting in modern enterprise management systems is determined from a practical point of view since managers of different levels of management need appropriately processed, systematized and generalized information in the form of a structured system of indicators. Using the capabilities of modern information technologies allows you to optimize information in the system of management accounting and reporting and avoid overloading the information base by forming reports for specific purposes and analyzing information in terms of relevant divisions. This, in turn, allows employees of all departments to interact more closely and take an active part in decision-making.

In fig. 1 presents the general organizational mechanism of reporting, necessary for making management decisions at the enterprise.

However, there are certain problems of an organizational nature that complicate the effective implementation and dissemination of the reporting system, the main of which is the lack of appropriate standards that would ensure comparability, coherence, reliability and the ability to control integrated reporting.

The main organizational problems of the implementation and formation of the reporting system at the enterprise include:

1. The complexity of the processes of establishing relationships between financial and non-financial indicators;
2. Absence of assessment standards and display of non-financial information in reporting;
3. Difficulty comparing information provided by different enterprises;
4. High requirements for the level of professional training of specialists who form generalized reporting.

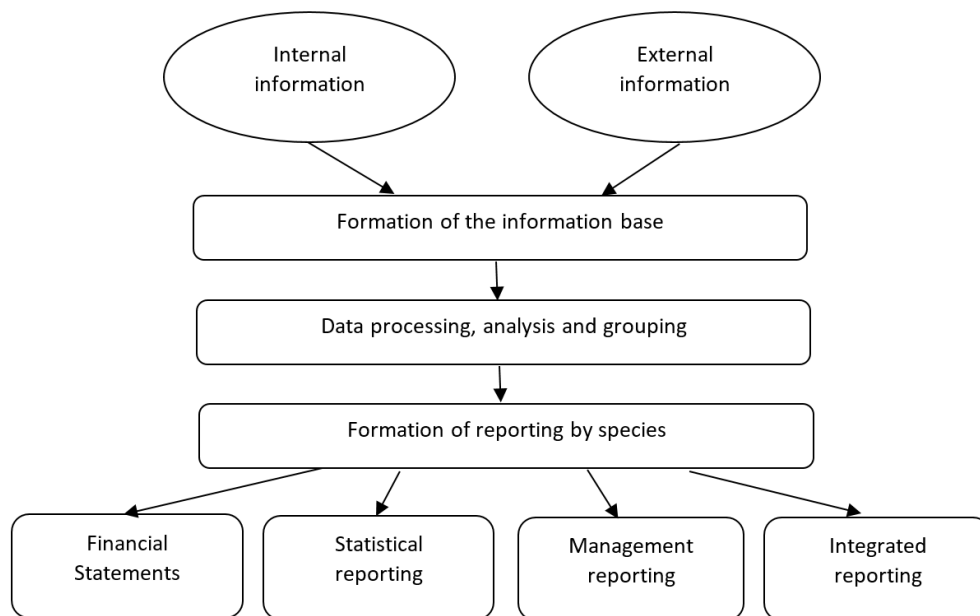


Figure 1. Organizational mechanism of enterprise reporting

The organization of the enterprise's reporting process involves a set of organizational measures, the implementation of which is necessary for the implementation and functioning of the accounting and control subsystem of the enterprise that performs information processing and analysis; implementation of changes in the organizational structure of the enterprise; development of methodological support and enterprise reporting forms. The structure of the accounting and reporting system of the enterprise is formed in accordance with the goals, tasks and development strategy of the organization. The effectiveness of the functioning of this system is achieved due to the regulation of all its elements at the level of internal accounting standards, which must comply with the current legislation and internal regulations, norms and rules of corporate governance. The integration of the accounting and control system at the enterprise should take place taking into account the specifics of the activity of a particular enterprise and the existing accounting system, namely, the management accounting system. Introducing new indicators and forms of reporting on financial and management activities into the general accounting system should take place on a unified organizational and methodological basis.

Conclusions. Reporting in modern conditions of enterprise management can be considered one of the important tools for making effective management decisions, considered as a separate component or subsystem (function) of enterprise management. The growing need for new forms of reporting is associated with the need to analyze specific indicators that are not reflected in standardized types of reporting. At the same time, each enterprise has individual characteristics that must be taken into account when forming management reporting, however, it is necessary to form general organizational provisions and a methodology for the formation of generalized reporting, which will focus not only on financial aspects, but also on production, human, natural and social resources, in order to combine all aspects of the enterprise's economic activity into a single formalized form for the possibility of its comparison, comparison and analysis.

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