

IMPROVING ACCOUNT INFORMATION FOR REQUIREMENTS OF MANAGEMENT

The level of management awareness regarding the state of affairs in an enterprise determines the quality of organizational management. It is very important to provide information on the company, as well as in certain separate departments (areas of responsibility, economic units, functional areas, etc.).

Modern financial accounting, reflecting all business operations on a continuous basis, is transformed into an organized system of accumulation, storage, transfer and use of accounting information. Methods of primary registration of objects of accounting are used to ensure continuous monitoring of economic transactions in financial accounting.

Primary observations and documentation play an important role in managing the company's activities, namely: provide an idea of the actual state of economic assets and their changes in the process of circulation of facilities; provide transparency in the work of the company and control the availability and movement of property and funds; is a legal certificate of the conducted business operations. Each business transaction must necessarily be accompanied by the compilation of relevant primary documents, which contain the necessary information and confirm the fact of conducting a business transaction.

Information management begins with the proper organizing of primary accounting, based on "primary documentation" or "primary documents". The analysis of the interpretation of the concept of "primary accounting" allowed us to conclude that the use of this term is quite controversial and not completely determined.

You cannot consider primary documents as primary records, and accounting or statistics – as secondary records. Such a separation of the accounting process is unreasonable, and such branching of accounting is fictitious. Also controversial is the interpretation of the concept of "primary accounting documentation".

Primary documentation is formed not in the information system of accounting, but at various links in the implementation of business operations.

Quite often, having studied the existing primary accounting and economic information, it does not fully meet the requirements of management, because it does not allow management personnel to comprehend and analyze it completely. In order for the primary accounting information to meet the objectives of developing and improving management, it should be specially prepared as a special grouping or short reviews in accordance with the hierarchical level of management personnel. Viewing of primary documents and their integration is one of the directions of accounting as the basis of an information source.

Improvement of the forms of documents will provide an opportunity for analytical accounting through additional data acquisition, increase the satisfaction of the needs of the managerial staff of enterprises when making current and strategic decisions.

References

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