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ACCOUNTING AND ANALYTICAL PROVISION OF DEVELOPMENT ENTERPRISE CORE COMPETENCIES

Formation of preconditions development of enterprise core competencies provides for modification of accounting and analytical provision of management and its organizational and methodological bases according to influence of factors, features and characteristics of information paradigm of socio-economic development. Objective reality of enterprise activity at space and time is formed through accounting and analytical provision of management that due to interpretation of management information contributes to generation of new knowledge about the state and prospects of business entity development. Stability in aggressive competitive environment is achieved not only through resource potential, but also based on the use of accounting and analytical provision of management that promotes the development of attributes of enterprise activity – core competencies.

Competences (from the Latin *competentia*) are associated with category «ability to act», that is the ability to apply and use knowledge and skills in practical activities and during management decision making [1, p. 57–58]. This is individual properties of enterprise that contribute to getting competitive advantages and strengthening of business positions in the external environment. Core competencies are group of developed skills, knowledge, technology, templates, possession of which ensures for company achievement of sustainable competitive position in comparison with other business entities. Group of core competencies provides uniqueness (individuality) of business model and project of decisions, to repeat (imitate) of which competitors cannot that is ensured not

only by group of technology solutions, but knowledge, ideas, professional competencies, skills, information.

Management of competencies carried out based on development of methodological, organizational, informational basis of economic and social relations in internal and external environment. This is system of certain value, conceptual, organizational, methodological factors that determine intersubjectivity of sphere enlargement of competencies. Map of competencies management is formed for decision options according to defined hypothesis, what is personalization of attributes enterprise.

If consider competencies in notions of knowledge, experience, skills, their essence is to generate information resource with certain properties and characteristics that reflecting enterprise history, experience, culture, character, distinctive features of activities, strategy, development idea. This is result of objective reflection of reality enterprise environment at strategy, projects, scenarios of development, content of processes by performing tasks that correspond to hypothesis, which is formulated based on interpreters of organizational structure, taking into account time context.

Each of users needs information for decision making that orients on definition of key type of information, for obtain of which resources and time are allocated – accounting and analytical information. This is documented (and publicly announced) information about events and phenomena occurring in internal environment of business entity and is integral part of effective management of organizational and economic processes and economic activities [2, p. 16].

Accounting and analytical information has essential to expansion of core competencies of enterprise, because its feature is continuous use in management system that effects on internal and external environment and contributing to spread of information paradigm for economic development. Requirement of today is strategic prediction that is implemented by working team, in which are integrated creative, procedural, axiological, motivational characteristics of each members with formation area of multilevel operational and technological, informational, economic, corporate relations. Strategic prediction is carried out based on information prediction, in which is implemented base of a priori information and information for making decision that is most broad category, because includes range of information with different degrees of novelty, relevance, logic of generation.

Understanding the importance of redesigning of management model and modernization of enterprise information system, adapting it to real requirements and needs of decision-making alternatives, accounting and analytical provision of enterprise management is used as developed resource for timely evaluation of management scenarios and projects that contributes to their adjustments to improve the efficiency of enterprise activity.

At management is necessary special attention paid to strategy of formation data, because development of activity policy, scenario of management decision

and evaluation of core competencies, which are map of management activity of enterprise depends on information import. Should be implemented individual approach to primary surveillance, cost measurement, operative grouping and final generalization of accounting and analytical information without disrupting rules and postulates of formal institutes and implementing rules of informal institutes.

Subsequently strategy of accounting and analytical provision of managing an enterprise passes to stage of servicing that envisages its actualization through implementation of professional judgment. Accounting and analytical information is used in according to management decisions, that is, takes into account the formation of new enterprise business model, adjustments to its development strategy and implementation of innovations that servicing by additional information with formation of expansion database, which is integrated with enterprise information environment.

Stage of development of accounting and analytical provision of managing is a result of developed scenario of management policy, in which is dominated by informal regulators and indicators of external environment are decisive factors that is projected on enterprise business model. Processing, evaluation and analysis of information carried out according to of professional judgment that envisage formation of data for enterprise management process with provision of quality characteristics, which make it possible to improve the efficiency of decisions.

Implementation of changes is motivation of development and has imperative character when developing alternative decisions to data formation. Diagram of construction of information flows of management system not has statistic character, because is dynamic of changes at relationships, are defined new priorities, are attracted additional sources and are modified rules and principles. This induces to organization of effective management policy as complex of decisions concerning enterprise development strategy.

Accounting and analytical provision of expansion of core competencies is formed, serviced, developed on micro-, meso- and macro level. Information on micro level is formed based on assessment of enterprise internal environment, its organizational, social, information culture, potential of development, architectonics of information relations between management subsystems and policy of servicing technological changes and intelligent innovations. Information on meso level describes relations with partners, evaluation of their competitive advantages and management policy, definition of competencies of other business entities.

Information of this level is paramount for enterprise because it allows to objectively evaluating development potential as compared with competitors, to develop an optimal development scenario and qualitatively individualize management policy, taking into account spatial and time context of activity. Information of macro level is formed for provision of awareness about requirements, factors, changes and transformations of external environment. Such information is necessary for enterprise to operative reacting on trends of changes

in conditions of business activity that envisages actualization of hypotheses, strategy and changes for development of management system.

The effectiveness of enterprise activity depends on effectiveness of its information activities, organization of which is complicated due to global scale of information development of economy and society with their transition into a qualitatively different state that is characterized by transformations and innovations. Effectiveness of developed management alternatives is defined by qualitative and quantitative parameters of accounting and analytical provision of managing, analysis of which allows evaluation of effectiveness its implementation at management decisions and timely development of necessary measures to create of information prediction.

Transformation of economy leads to increase in requirements to qualitative and quantitative parameters of accounting and analytical information that is implemented during the formation and implementation of management impact. Exactly in conditions of information economy, priority of technological and intelligent decisions in activities of business entities the necessity to development of enterprise core competencies becomes particular relevance for revitalize its activity.

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