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CHARACTERISTICS AND SYSTEM OF MANAGEMENT REPORTING IN THE CONTEXT OF THE USE OF INFORMATION TECHNOLOGY

In modern conditions of economic development, without a high-quality information model of accounting and reporting, it is impossible to make effective management decisions at enterprises of various organizational and legal forms. Understanding the elements of the information model of accounting and reporting when using the latest information technologies will allow them to design, build and use them correctly. This, in turn, will significantly increase the level of efficiency of management decisions and contribute to the achievement of the maximum economic effect. Also, a rather relevant issue during the globalization of the use of financial reporting is the use of double accounting standards by domestic enterprises, which encourages the study and research of certain aspects of specific accounting and reporting models.

In practice, various directions have been formed towards the construction of information support for decision-making based on the reporting of enterprises in different sectors of the economy. Within this framework, it is possible to single out the traditional and progressive aspect of building the information base of enterprises. The traditional system involves the use of standard forms of financial reporting, which has a significant drawback – it does not provide for prompt decision-making, and is designed for external users. At the same time, the progressive aspect involves the use of a combined, detailed approach when using financial and supplementary or analytically extended reporting. And to speed up the process of generating additional reporting, it is possible to use advanced functions of using information technologies. The following elements should be singled out as the main factors determining the choice of the progressive aspect: the state of the enterprise infrastructure, the level of integration and specialization of the enterprise, the real existing needs of the management, the size of the enterprise and the level of informatization of the enterprise. Also, a separate factor contributing to the use of a progressive approach to reporting in the context of the use of information technology is the degree of users' readiness to use the benefits provided. At the same time, the growing information flows, the growing needs of the business, the level of training of specialists contribute to the use of a more progressive way of preparing and submitting reports. It should be noted about the scientific rationale for providing the necessary information for users, managers of different levels. In this regard, there is a need to form a methodological and conceptual basis for the preparation, use of management reporting in the framework of the implementation of information systems and technologies. It is

possible to single out the characteristic features of the implementation of the scientific foundations for the preparation of management reporting in the context of the use of computer technology:

- methodological – data integration, development of accounting nomenclatures, indicators, details, their codification, ensuring the legal force of data, analytical data (determination of deviations from the established parameters, their causes and culprits), draft solutions to eliminate negative deviations

- accounting registration – integration of accounting information, analytical information, issuance of forecast information, information on demand and online, ensuring the legal force of information, information control, information storage.

- technical and technological – maximum electronic documentation (paperless), widespread use of automated databases, ensuring the automation of reporting forms, ensuring the operation of computers in real time.

- Organizational – rational organizational and functional structure of accounting, scientific organization of labor of the accounting apparatus, development of regulations for provisions on management reporting, schedules and other organizational documents.

The fact is that the given conceptual model of the system for the formation and provision of management reporting in the context of the use of a computer will never be ideal, it is designed for its implementation today and in the near future, taking into account the available computer technology. With the further development of computer technology, especially the massive use of electronic documentation, combining local networks into one large one, drawing up registers without printing them (only files), such elements of the reporting system model as "paper" and "manually" will completely disappear. But today, at the intermediate stage of introducing management reporting using modern computers, one cannot do without them.

Summarizing the above, we conclude that the system for preparing and submitting management reporting on a computer should take into account the methodological, organizational and technological basis. When considering a management reporting system, all types of accounting and other enterprise databases are subject to coverage. The use of a computer makes it possible in dynamics to realize various needs of management (control, analysis, etc.).

The system for the formation of management reporting on a computer is a special, independent activity for the information support of decision-making that meets the modern needs of management in the context of scientific and technological progress. Accordingly, for effective management of an enterprise, you need to have a complete understanding of its activities. The reporting system provides efficient processing of huge amounts of various information in order to present them in a generalized and comparable form, suitable for analysis and management decision-making. Compiled reporting in the conditions of the use of modern technologies, provides the construction of a variety of reports designed to analyze all aspects of the enterprise. Reports are a powerful and flexible tool for selecting, summarizing, and grouping the data contained in an infobase. The user can not only receive the report, but also work with it as with an interactive

document – change its parameters, rebuild, generate an additional report based on individual documents of the already generated report.

Therefore, the methodology for constructing management reporting in automated systems should contain a friendly management mechanism with which the user can change the time period of the report, the set of displayed indicators, the degree of detail, the order of grouping, the form of displaying information, etc. It is also necessary to provide for the consolidation of reports into sets according to the directions of the enterprise.

References

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