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Further improvement of planned, regulatory and accounting information, strengthening the analyticity of primary data

The systematic cycle of progressive research by Serhii Tkachenko [1 and others] states an apodictic phenomenon, the effectiveness of the analysis performed at enterprises substantially depends on the quality of the initial information. In particular, expanding the scope of comprehensive economic analysis and deepening analytical research in the context of functionally developed special-purpose management systems by industrial enterprises (associations) can be ensured only by further improving the planned, regulatory and accounting information, as well as strengthening the analyticity of primary information. In this regard, for example, some experts deserve special attention to expand the analyticity of planned information, according to which the integrated calculations of indicators to the industrial technical plan of enterprises should be supplemented (replaced) by direct calculation based on a system of scientifically based norms and standards, with detailed calculations of the final production results and use of production resources for all hierarchy levels of management lower (workshop, site, team, work place), to ensure the stability of operational plans, and a number of other proposals, the implementation of which would raise the scientific level of planning, achieve greater continuity, which would positively affect the complexity of analytical calculations.

Very relevant from the point of view of the requirements of analysis in the context of functionally developed management systems for special purpose enterprises, there is the question of improving regulatory information. Improving the scientific validity of standards in the direction of achieving their progressiveness, tension and economy, the use in practice of standardization of consolidated

accounting normative documentation, the creation in the management system of a subsystem for managing the normative economy, which provides a single centralized and integrated management of large volumes of norms and standards, are among the important conditions for deepening and improving the quality of analysis and more.

A significant expansion of the possibilities of comprehensive economic analysis in functionally developed systems for managing special purpose enterprises can be achieved through further improvement of accounting and economic information, and primarily information generated in the accounting subsystem. Many scientists and specialists in the field of accounting and integrated economic analysis and much more are currently working on this important problem.

In addition, in the conditions of modern information processing, important areas for improving accounting based on the requirements of a comprehensive analysis are: further improvement of the primary documentation system in the direction of its deification and unification, elimination of duplication in indicators and inclusion of missing indicators; the use, where possible, of technical information carriers, provided that they comply with modern requirements for documents and records in the accounting of enterprises and economic organizations; inclusion in the primary documentation of analytical codes arising from the methodology of integrated economic analysis; improving the system of cost codes attributable to production and non-production accounts, with the aim of establishing a link between item wise and itemized cost groupings; further increase of accounting analyticity due to the introduction of factorial (in accordance with the planning methodology) analytical accounting of production costs and production costs, reasonable detailing of generally accepted accounting accounts, the introduction of new accounts (for example, off-balance accounts for accounting for disturbances arising in the behaviours of the system, accounts for accounting the effectiveness of measures of scientific and technological progress and more); expanding the scope of the normative method of accounting for production costs; increasing continuity in the processing of primary documentation; creation of organizational and technological capabilities for access to indicators formed in the accounting system within the currently accepted monthly

information processing cycle. In general, improvement at accounting enterprises should follow the path of consistent compliance with the principle of integration in the processing of accounting and economic information while maintaining and further developing the methodological foundations of certain types of accounting subsystems and eliminating general data redundancy and much more.

In any case, the integrated fund of the planning, accounting, reporting and other information used in the analysis should contain indicators that not only objectively reflect the economic processes taking place at the enterprises, but also, which is very important, built on a unified methodological base using a unified methodology. Fulfilments of this requirement will ensure the achievement of the necessary comparability of these indicators to all studied in the analysis of levels of management and production stages. The organizational conditions for the implementation of the most important management functions (planning, accounting, control, integrated economic analysis and evaluation, regulation) also necessitate the differentiation of the general information fund into separate types in order to form various information aggregates, in particular such as integrated and local (thematic) information; constant and variable information; one-time and periodic information; oral information, on manual documents and on machine media; information transmitted from the head to the performers and in the opposite direction, and so on. Noting the urgent need for further improvement of information systems in enterprises, based on the needs of the analysis function, it should be borne in mind that the goals of the integrated economic analysis and assessment subsystem that are recorded in projects should not be torn off from existing organizational and technical capabilities and the feasibility of generating initial information data and much more.

Inventory (list) of used thematic literature sources:

1. Tkachenko S., Britchenko I., Bezpartochnyi M. *Leading methods for promoting finished product quality. Proceedings of the 3rd International Conference on Social, Economic, and Academic Leadership (ICSEAL 2019) (ISBN 978-94-6252-729-4; ISSN 2352-5398). May 2019. pp. 99-106. URL: <https://doi.org/10.2991/icseal-19.2019.18> (Last accessed: 04.01.2020).*