

ACCOUNTING AND ANALYTICAL SUPPORT OF BUSINESS MANAGEMENT

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The essence of accounting and analytical support of enterprise management is determined. The expediency of integration of accounting and non-essential analytical indicators, audit indices with effective use of information technologies with the help of technical and software tools for formation of accounting and analytical support of enterprise management is proved.

The accounting and analytical support for the management of the enterprise is developed.

The state of the confectionery market of Ukraine is evaluated. The following companies-leaders of the confectionery market were selected for the analysis: PJSC "Confectionery Factory AVK" Dnipropetrovsk"; PJSC "Kyiv confectionery factory Roshen"; PJSC "Kremenchug confectionery factory Roshen"; PJSC "Vinnytsia Confectionery Factory" Roshen"; PRAT "Production Association" Konti"; PJSC "Confectionery Factory" Kharkiviyanka"; PJSC "Kharkiv Biscuit Factory"; PJSC "Poltavakonditer"; PJSC "Lviv Confectionery Factory" Svitoch"; PRAT "Confectionery factory" Lagoda"; PJSC "Rivne Confectionery Factory"; CJSC Odesaconditer.

The established system of indicators of the efficiency of enterprises will help characterize the efficiency of domestic enterprises of the confectionery industry and examine the migration of enterprises by clusters. The

gradation of the levels of activity of enterprises was conducted using cluster analysis.

The grading of the levels of efficiency of the enterprises of the confectionery industry of Ukraine by grading of their clusterization according to the data of three years is fulfilled. Investigated the migration of enterprises by clusters.

Enterprises that are part of a low-efficiency cluster need to consolidate their position in the confectionery market by choosing the best strategy and setting the goals of development, taking measures to increase profitability, ensuring sustainability of development and finding new sources of financing.

The main purpose of the accounting and analytical support of the management of the enterprise is to collect, summarize, accumulate and analyze information about changes in the external and internal environment of the enterprise with the aim of preparing the information basis for the adoption of solutions that are adequate to the situations to improve the efficiency of the enterprise. Particularly effective for the prospects of the activity of each individual enterprise is the improvement of the accounting and analytical support for the management of the enterprise, which allows determining the list of rational measures to increase the profitability of the enterprise.