

LOGISTIC PRINCIPLES OF FORMATION OF ACCOUNTING AND ANALYTICAL SUPPORT OF STRATEGIC ENTERPRISE MANAGEMENT

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The article is devoted to the topical issues of formation of accounting and analytical support of the enterprise, in order to provide an orderly process of receiving, processing, accumulation, transmission of information for comprehensive information support of the decision-making process. In the work it has been consistently proved that the efficiency of management and optimization of economic processes depends to a large extent on the completeness and efficiency of the use of information resources and the creation of an appropriate system of accounting and analytical support for the decision-making process.

The research analyzes the main approaches to enterprise management that have a significant impact on the organization and architecture of the information provision system of the decision-making process, the main element of which is accounting and analytical support. It was determined that the formation of accounting and analytical support is determined by two key factors: the managerial concept and composition, structure and quality of information that is necessary and sufficient for enterprise management. In connection with the fact that the system and conceptual approach to management affect

the complexity of interconnections and the number of elements in the system, we were asked to consider the logistics approach to the construction of accounting and analytical support. In the first place, attention is focused on the possibility of using the logistic principles of management to build a system of accounting and analytical support. To do this, these principles were grouped and analyzed in two directions: general principles and specifics that allowed them to be adapted for use in the process of formation of accounting and analytical support. Use for the construction of accounting and analytical support of logistic principles, will promote the creation of a single information space of the enterprise and will enable the enterprise to ensure the high competitiveness of its management system through the optimization of information flows associated with the adoption of managerial decisions, both current and strategic nature. Such an effect is achieved by significantly reducing the time of formation of information in each of the information cycles of the accounting and analytical system, the application of progressive methods of collecting, processing, accumulation of information, reducing the transmission time information.