

# Accounting reporting in the system of information management enterprise management

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Accounting is a complicated system – all the elements which are connected and combined into in only whole. Speaking as a link between economic activity and individuals who make a decision, accounting: firstly, it measures economic activity by registering information about it for future using; secondly, it processes and interprets information so that it becomes more practical; thirdly, it transmits information in the form of reports to those who use it to make managerial decisions.

The problems of using accounting statements and information, in particular, when it makes managerial decision can be divided into two groups: 1) the problems which is connected with establish of effective communication links; 2) the problems which is connected with the adaptation of the organization and the methodology of accounting to the information needs of managerial staff.

The improvement of information support of the management system through the rational construction of the accounting and accounting statements is an individual process for each economic subject. After all, its information system must be consistent with the information needs of management, and the process of making managerial decisions for each enterprise is characterized by specific rather than standardized features.

Managerial accounting statements – is a system of accounting-analytical information which is

contained in the reporting forms and presented in the form of a set of accounting and settlement indicators in a certain format, it is formed accordingly to internal regulations of the enterprise, it characterize the internal and external environment of the economic entities and its segments and quickly satisfies the information needs of internal users of information.

The main functions of managerial accounting statements should include: information function; planned function; system function; analytic function; control function; organizational function.

It is advisable to include the main principles of the preparation of management accounting: the principle of relevance; efficiency; sufficiency analyticity; clarity; authenticity; comparability.

So, the improvement of the information support of the process of making management decisions should be seen in the harmonization of the principles of management and accounting (the process of the formation financial statements), also requirements for accounting information, which is practically realized during clarification of the provisions of internal regulations, in particular, the introduction of provisions that contain managerial component. Declaration of norms for improving information support will allow to develop a single formation of the consistent managerial statements for economic subject in accordance with existing managerial inquiries.