

Theoretical aspects of drafting of management report

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Acceptance of effective administrative decisions in relation to the conduct of business needs the subjects of manage modern adequate informative providing on quality of which business success depends. The urgent was become by the necessity of forming of the internal management reporting for providing of all participants of process of management an enterprise by high-quality operative information which will allow in good time to perfect activity of enterprise and support his competitiveness.

With the purpose of increase of efficiency and operationability of management of enterprise activity information must be systematized in separate reports as indexes taking into account the specific of business of enterprise, his structure and features of account and taxation. The current legislation of Ukraine is not regulate the conduct of management account, the subjects of menage independently develop his method and forms of grant of operative information users taking into account their necessities and specific of the activity. Thus, creation

today of the unique in a country system of the management reporting with integral forms and structure not possibly.

It is expedient to estimate efficiency of the management reporting after the level of achievement of primary purpose – providing by it informative necessity of users. By us the presented criteria of estimation of efficiency of the management reporting on the whole and its separate forms.

The management reporting must be folded after the centers of responsibility and give information about the results of activity of structural subdivisions of enterprise, separate directions of his activity, and also on the whole. Exactness volume of the resulted information depend on organizational - technology and economic features, incident to the enterprise and concrete volume of management reporting.

Therefore creation of the high-quality informative system is important pre-condition of rational organization of management, timely acceptance of administrative decisions, an enterprise in relation to the optimum conduct of activity