INFORMATION SUPPORT
FOR SALES MANAGEMENT AT AN ENTERPRISE

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The article stresses the importance of information support to make the right management decisions, because with the help of systematic information and its in-depth analysis it is possible to evaluate the effectiveness of organizational-economic, agro-technical and social-employment measures and to ensure effective processes management at an enterprise, including sales. As a part of the study, “information support” and “sales” concepts are considered. Information support shall mean the complex of systems and mechanisms used to get, evaluate, preserve and process data in order to make effective managerial decisions.

The basic requirements that apply to information support, namely, fidelity and accuracy of information, availability of qualitative source information, continuity of its entry, information content, brevity, timeliness and clear formulation are singled out.

The importance of the production sales at an enterprise is stated. Just during sales the result of the work, which can be directed at increasing the volume of activity and profit maximization, is determined.

It is determined that sales accounting is a complex and time-consuming process, that is why it should be properly clarified and described at the enterprise in the company accounting policy and executors’ job descriptions. Moreover, it shall be properly controlled. Over the failure of one of the functions or components of the accounting process enterprise managers may receive incomplete or false information, which will affect the correctness of the decision.

Given the complexity of sales accounting, the article offers a presentation chart for finished products delivery costs using own automotive equipment, which will enable enterprises to determine the cost of sold finished products and services more accurately.