

DEVELOPMENT OF ACCOUNTING AND ANALYTICAL PROVISION OF BUSINESS ON THE BASIS OF INNOVATIVE TECHNOLOGIES



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Abstract. *The article is devoted to the development the concept of modern accounting and analytical provision of business in accordance with the tendencies of innovations and introduction of new management methods. The general aspects of strategic management development on the information base are defined. The development of competitive sustainability is demonstrated through information management that is determined by the ability to innovate in the changing environment of the economic environment, which corresponds to the definition of new values in the dynamics of economic processes with the formation of new knowledge as a mandatory stage for achieving sustainability of development. Taking into account different styles of enterprise management, the direction of development of accounting and analytical provision of management is defined as a new perspective in the prospects of the goals of functional business units, coordination of interconnections between management subsystems, change of the role function of information and harmonization of a set of methods, principles and procedures to satisfy different information requests. The projection of accounting and analytical provision of management is done for the strategic development of the enterprise with the possibility of forming scenarios of information development in accordance with the realities and conditions of the market environment, which allows integrating, coordinate and regulate in the information interpretation of management functions.*

Keywords: *accounting and analytical provision of business, innovative technologies, development*

Introduction

The economy needs changes, transformations and innovations, which are ensured by the generation and dissemination of new knowledge, which is directly dependent on the planetary information sphere as a result of adaptation of social and economic institutions to the formation of the information paradigm of the development of the modern world. Managing modern business is in the plane of continuous updating of knowledge and expansion of professional competences, which implies orientation to a new type of thinking, characterized by acceptance of change.

Activation of changes of activities should be ensured by their synchronization with the intensity of the development of the external environment, as an objective response to the development of innovations, products and innovative decisions. Relating to complication of economic relations that are explained by the globalization of the information society, enterprises are interested in the development of information-analytical systems of management of the new generation with the provision of composite architectonics, focusing on the software, communication and intellectual components of processing, transmission and storage of data. Today, the long-term competitive success of the company depends on its ability to create an innovative model of managing an enterprise, one of the important components of which is the information system.

In the development of the modern economy, a special place was taken by integration processes, which is a new factor in the optimization of international socio-economic, cultural and political relations. The focus on integration as a driving tool for change is explained by the need to establish effective partnerships between economic and social institutions in a global environment with synergies to achieve a common goal – sustainable economical and social development. Integration is a natural process as a result of the gradual interaction of countries, which has changed the microenvironment of each of them and affected the economic and social processes with increasing their quality level for dynamic development and compliance with the requirements and trends of modern times.

Literature review. The task of development of new approaches to information management and modification of accounting and analytical processes is becoming more relevant and is considered in the works of various scientists who have their own position on the transition to a new methodological level of organizing information processes, based on the implementation of technologies and scientific and intellectual resources in the modification of the information environment of the enterprise to improve the efficiency of managerial decisions. In particular, leading modern scientists have identified an innovative stage in the development of modern business with a proposal for a basis for the modification of information provision of enterprise management, taking into account the trends of the new world order – an innovative economy based on knowledge, digital technologies, intelligence. However, less attention is paid to systematization of approaches to the development of accounting and analytical provision of enterprise management in terms of communicative rationality, global information space, intellectual redesign of economic relations, modification of theoretical and organizational and methodological principles of accounting

and analysis compliance of accounting and analytical processes with the paradigm of information economy. This encourages the intensification of research of a new nature to organization of the information environment of the enterprise, taking into account the need for customization (formation of information in a new quality to meet the needs of predefined users), in creating a fundamentally new subsystem of enterprise management, developed through technology implementation and approximation of theoretical and methodological principles of modern management concepts.

Research methodology. The totality of general scientific methods of knowledge processes and phenomena that take place in the modern economy under the influence of innovations has become theoretical and methodological basis of scientific research. At scientific research used: gnoseological method for concretization the essence and components of organizational code of innovation changes in enterprise activity; method of analogy for forming a model of self-development of the information-analytical system of the enterprise ; methods of theoretical generalization and comparison to determine the prospects and directions of informative management as formation of

complex information structures with appropriate parameters regarding the activity of the entrepreneurial structure.

Research results. Ukraine is actively joining the world integration processes with the adaptation of the model of integration processes to the best world experience. Previously, in domestic practice focused on a personalized model with the preservation of national peculiarities in economic and social processes and ensuring their development through the implementation of individual tools from leading world models. Today, the choice is made in favor of the formation of a new economic structure based on the principles of the global economy and the construction of integrated economic blocks.

Integration shifts in the world economic system and adaptation of the domestic economy to integration processes have the consequence of forming a new concept of information provision of business structures, which is explained by the direct dependence of the decision-making system on quality management information.

The basis for the development of factors of a new type of management are indicators of an innovative economy that characterized by global information flows, professional mobility and innovation variability. Global information flows are the main competitive advantage in today's economy, because involve expansion of information exchange between different national and cultural systems at the macro level. Such consolidation of information flows covers all spheres of economic activity and allows timely prediction of events and compilation of relevant reaction models. It means that formation of decisions in a proactive that corresponds to the current trends in the development of information

flows, in particular (Laszlo, Zhexembayeva, 2011):

- accessibility of information – Big Databases as analytic applications available to users without limiting their access to relevant data;
- multimedia nature of information messages – data is formed in a single information shell based on technologies of processing, transmission and storage of information;
- forming the models of information provision based on the development of models of national identity – the creation of common information space with understandable and relevant data.

In order to provide innovative development, management personnel decide on the transformation of resources, technologies, products, brand, organizational culture, information into a new cost. To transformation of information paid more attention to the organization at procedures, because the development strategy is based on managerial information.

The development of enterprise information system should begin with optimizing the model of its organization that consists of certain elements, namely the organizational code, which is unique for each business entity. Innovative transformations are effective provided that development is peculiar to each element of the organizational model and their aggregate in general. The development of each element also includes the previous result of the change of the corresponding element and the whole model, since it is defined as recommendations for changes and transformations (Table 1).

Table 1.

Organizational code of innovation changes in enterprise activity

Code element	Characteristic
Aggregate development	The enterprise should constantly adapt to changes and develop. It is important that development takes place in each subsystem with the updating of professional competencies
Personalized development	The development of organizational code is primarily provided by the employees of the enterprise. Therefore, it is necessary to provide training and professional development as an incentive for introducing innovations at the micro level
Complex system of motivation	Organizational changes are related to the motivation of employees that includes not so much a material incentive, but an interest in the development of the enterprise
Partnership	Innovative combination of resources, valuables, procedures, professional competencies. This is a complex structure of innovation provision of changes

	that is mainly realized by updating knowledge, skills and abilities
Implementation of innovative technologies	The basis for changing the organizational code of the enterprise is precisely the innovative technologies that apply not only to information processes but also to all processes of enterprise activity and management systems. Innovative technologies determine the level of competitiveness of the enterprise, since they allow timely adaptation to the requirements of the environment
Transformation architectonic of activity	Reengineering information, managerial and business processes of the enterprise. This is a complex work on updating the architectonics of organizational code of the enterprise taking into account new links between management levels
Forecast of the real needs of change	The focus is on innovations that inherent in the development of society and the economy. Timely response to new factors of socio-economic transformation with the adaptation of activity to them
Information infrastructure development	Information infrastructure ensures the existence and development of organizational code, therefore the transformation of information processes is a necessary measure for improving the efficiency of the enterprise
Update the business model	In the modern economy, to the business development is not sufficiently limited to the formation of innovative products, but it is necessary to generate new rules of business that are implemented in an innovative business model
Definition of development criteria	The evaluation of the results of the activity involves the presence of criteria, according to which the prospects or limited of development of the enterprise is determined. The development of criteria allows to formulate an individual development formula
Determine the direction of development	Determination of the meaning, needs and prospects of existence of the enterprise as a competitive business entity. The formation of a goal should be a process of combining incentives, resources, procedures and directions of change
Support of changes	Development is achieved through the adoption of changes as a necessary step that involves rethinking the enterprise activity concerning the prospects and limitations of its modernization in a modern economy

Management of changes involves redesigning the organization of the enterprise, implemented through the construction of integrated systems with the integration of key elements of the organizational code. For such a system is inherent in a unique nature, since the enterprise alone makes decisions concerning the organizational basis of business with the modeling of management system.

The basis of the construct of information, organizational, managerial and business processes of the enterprise is restructuring as a procedure for increasing the efficiency of activities with increasing the level of competitive strength of business entity. Structural adjustment is a complex mechanism of change, which features the features of radical innovative solutions, in which transformations are realized in the valuables of the enterprise, the integration of information and technological infrastructure with the redesigning of business processes.

Innovative development is achieved not only by the restructuring of processes but also by establishing a new level of interaction with the external economic environment, because the changes are primarily inherent in the macro level, which should respond to the micro level. Adaptive update is an inevitable process of change as a response to economic signals that configures the business to identify new development priorities with corresponding transformations in the organizational code of the enterprise.

Implementation of innovations is carried out primarily through training, since most changes imply the availability of certain professional competencies. Management personnel need not only to define a new direction of development, to choose methods and tools for its achievement, as well as to form a system of incentives. The implementation of innovation is a complex process, but with great potential, which is the sustainability of development.

Information-analytical management system is interdependent, integrated set of components of organizational, legal, informational, methodical, programmatic and technical character, providing the necessary quality of the accepted managerial decisions at the expense of rational use of information resources and technologies. Information-analytical system as a set of information (information base) is determined concerning the level of provision of managing economic processes by data from the database. This is an environment, which is formed and developed on the basis of cooperation processes and activation of communication communications, contributing to the openness of the system for the search and transfer of information.

Sufficiency of information is a basic indicator of the effectiveness of making a managerial decision with the establishment of an optimal minimum of information as a psychological criterion for selecting data necessary for a specialist to optimally solve a task. In order to determine the amount of necessary information, it is necessary to elaborate in detail the defined managerial task for the term of its implementation, the expected results and unconditional risks that should be taken into account in the formation of decisions. The risks need to be evaluated thought out, based on the results that will be obtained from their direct impact. Absolutely negative risk assessment is erroneous, since the benefit can be gained with reasonable managing of risks. The adoption of a risky solution should be accompanied by a duplicated decision as a backup option. Avoiding risks is not possible, therefore their advance adoption and management is more effective.

Information management is a natural process for modern business and is characterized by certain factors: the intensity of information processes and flows; the introduction of analytical applications for data processing; expansion of types of information; construction of a complex information structure; the formation of a mobile model of information processes, etc. Forming information management policy involves the implementation of innovations in information and managerial processes with the formation of a productive model of changes in the information system of the enterprise. Information management implements a

complex system of informational attributes of decision-making that allows to radically changing the organizational structure with the formation of a single information space.

According to business process modeling, the complex of knowledge and skills required to solve a task varies with several alternatives, each of which provides a specific direction for strategy development with a set of methods, principles and procedures (Bochulia, 2019). This means personalizing each decision to predict the end result and formulating a proper model for responding to risks and potential threats. In this case, information management focuses on expanding accounting and management provision to maximize the volume of data processing without information asymmetry and spend significant amounts of time and money, which greatly facilitates the decision-making process.

Accounting and analytical information is important for the expansion of core business competencies, as it is a feature of continuous use in the management system, which affects the internal and external environment, contributing to the expansion of the information paradigm of economic development. The requirement of today is strategic foresight, implemented through a working team that integrates meaningful, creative, procedural, axiological, motivational characteristics of each of its members, forming the sphere of multi-level operational-technological, information, economic, corporate relations. Strategic foresight is based on information foresight that implements the base of a priori information and decision-making information, which is the broadest category because it includes a spectrum of information with different degree of novelty, relevance, logic of generation.

Strategic constancy does not imply a static view of management technologies. The company has to constantly improve its operational efficiency and actively strive to increase the level of productivity; at the same time, continuous efforts should be made to increase the uniqueness and coherence of management policies (Porter M. E., & Kim W. C., & R. Mauborgne, 2011). In management needs to pay a lot of attention to the strategies of accounting and analytical information formation, since the import of data depends on the development of activity policy, the scenario of management decisions

and the assessment of core competencies that make up the map of managing of enterprise activity. An individual approach to primary observation, value measurement, current grouping and summary generalization of economic information should be implemented without violating the rules and principles of formal institutions, and implementing the rules of informal.

Information is a particularly important factor that allows companies to respond to constant external changes through continuous modernization and updating. And this means that the information management strategy at the enterprise may turn out to be either the most attractive asset for it or the deficit most limiting its work (Davis, Miller, Russell, 2006).

The strategy of accounting and analytical provision of enterprise management goes to the stage of service, which provides for its actualization through the realization of professional judgment. Accounting and analytical information is used in accordance with the assigned management tasks, ie taking into account the formation of a new business model of the enterprise, adjusting its development strategy and introducing innovations, which is served by additional information with the formation of an expanded database that integrates with the information environment of business entity.

The basis of decisions is no less important from the knowledge base, since it contains decision templates that reflect previous experience in solving managerial tasks. The uniqueness of each hypothesis, every managerial decision is unquestionable, but experts in the development of proposals are guided by professional judgment, and therefore acquired experience, a posteriori knowledge. To save time and money on solving a given task it is enough to evaluate the problem situation, compare it with situations that were solved earlier, find a common denominator, to determine the template suitable for developing a new decision. In order to use the template, it is necessary to carry out continuous monitoring of the external environment, to track changes, new conditions and requirements, to study user queries and competitors offer, to explore

technological innovations and scientific and intellectual products. There are three types base of decisions:

1) Expert – the decision base contains templates that solve tasks related to the strategic development of the enterprise and are based primarily on professional judgment and expert judgment.

2) Universal – the templates have a multi-variational character and can be used for different hypotheses and tasks. Such templates are quite flexible, which allows them to fit into a situation that has developed.

3) Carefully considered – templates are designed to solve managerial tasks with limited resources and time, implementing their most rational distribution.

The use of templates is justifiable for operational decisions and, if necessary, should be used to save funds to the development of new projects and development scenarios. Each template should be refined, based on the realities of the time and space of the enterprise, and take into account the planned development indicators, which are an error for the template, and therefore an additional group of risk of loss of development opportunities. Decisions templates – this is one of the elements of a general information and analytical system of the enterprise, whose effectiveness should be ensured by the necessary processes and actions, among which the most productive we can call self-development, that is, system work with complex factors that determine the effectiveness of information processes, communications and decisions.

The self-development of the information-analytical system is not a concept, which is identity to holocracy (the innovative management concept, according to which the vertical corporate structure is replaced by a system with self-management). It is the maintenance of actualization of system, its adaptation to changes, flexible, based on the development of the supersystem and subsystem of the information environment of the enterprise (Figure 1).

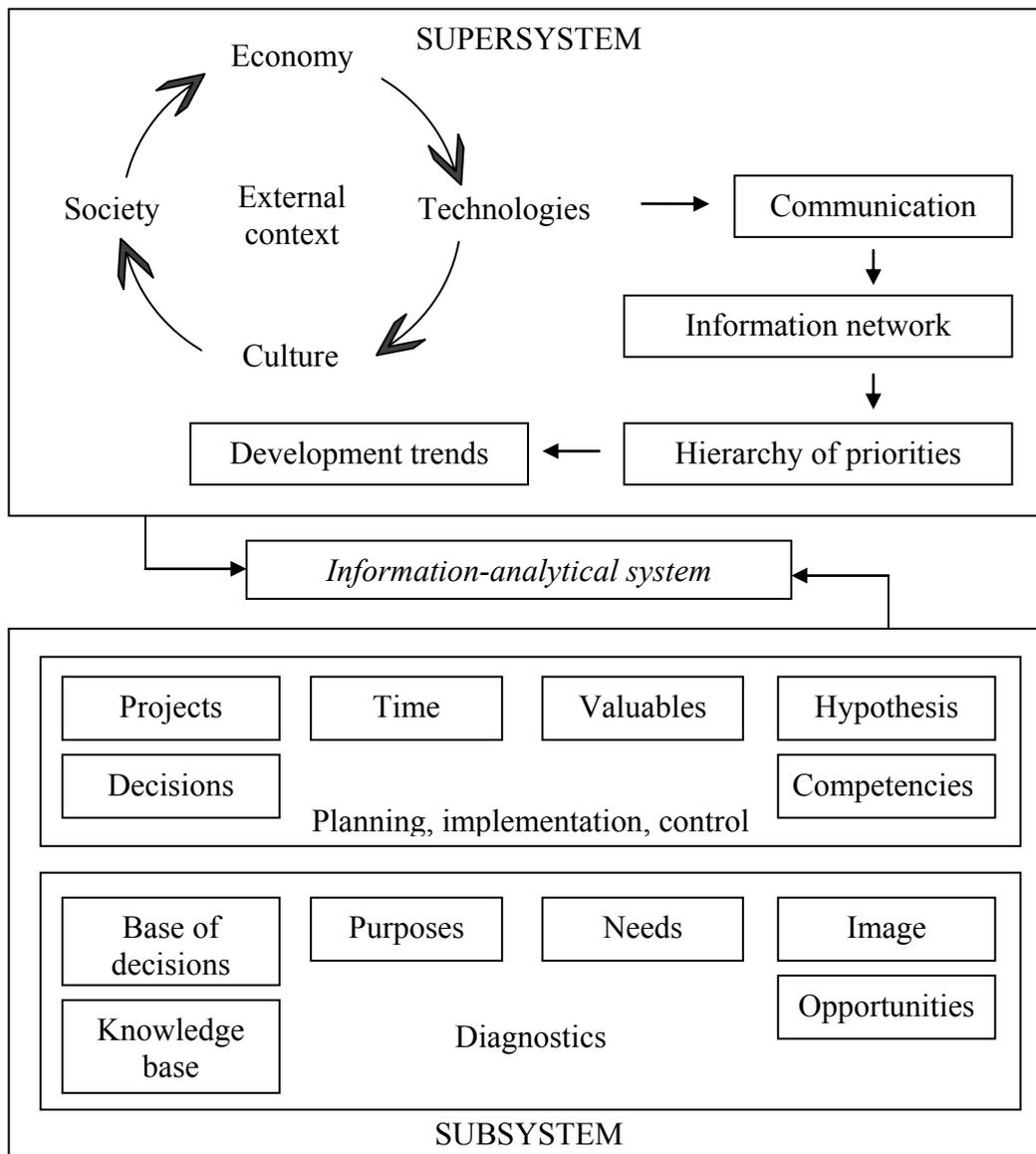


Figure 1. Model of self-development of the information-analytical system of the enterprise (developed by the authors of Gassmann O. (2015), McGrath R. Gunther (2013), O'Reilly Charles A., Tushman Michael L. (2002), Ramo Joshua C. (2016), Schmidt E., Cohen J. (2013).

In self-development, the supersystem and subsystem are mutually coherent and interdependent, having an equal managerial impact on the system, defining the vector of its development. Self-development of the information-analytical system as a process is a component of external and internal diagnostics, which in aggregate is the starting point for making decisions in the context of actualization of the information environment of the enterprise. Each element of the model is characterized by factors that determine the direction and essence of self-development of the information-analytical system of the enterprise.

The stage of development of accounting and analytical provision of management is the result of the developed scenario of the management policy of the enterprise, dominated by informal regulators, and the determining factors are the indicators of external environmental that projected on the business model of the entity. According to professional judgment, the processing, evaluation and analysis of information that provide information for the enterprise management process are carried out, providing appropriate qualitative characteristics that make it possible to increase the effectiveness of the decisions made.

Information at the micro level is generated based on the assessment of the internal environment of the enterprise, its organizational, social, information culture, development potential, architectonics of information relations between the subsystems of management and the policy of servicing technological changes and intellectual innovations. The information on the landmark deals with relations with partners, assessing their competitive advantages and management policies, determining the network of competences of other business entities. This level of information is important for the enterprise as it allows to objectively evaluating the potential of development in comparison with competitors, to develop the optimal scenario of development and qualitatively individualize the management policy, taking into account the spatial and temporal context of activity. Information at the macro level is formed to provide awareness of the state, requirements, environmental factors, its changes, transformations, guidelines. Such information is necessary for an enterprise to respond promptly to trends of changes in business conditions, which implies updating of development hypothesis, strategy and projects of changes.

Future orientation is a key element of strategic planning and thinking (Tracy, 2003). Informative management is a consequence of rethinking facts without manipulating patterns to protect beliefs that hinder the development process. New information maps characterize the objective interpretation of phenomena and events, which lies in the logic of informative management. Its model is the result of an evolutionary process of managing information with the use of advanced professional competencies. It is a change of style of perception and interpretation of data with an approach to the process of creative application of knowledge and skills and generation of information for management at different levels of economic systems. The influence of technology on prejudice, intuitive and conscious thinking, emotions in judgments have allowed moving to a new level of interpretation of information with the formation of non-template conclusions that meet the requirements of time.

Informative type of management is not limited to traditional images, principles and factors. This is a new format for the

development of social and economic relations with the transition to the level of new reality. The basis of informative management is the integration of different problem-solving skills, which is not limited to logical and algorithmic thinking, but also includes the ability to understand and predict the actions of economic relations participants with proposing different ways of solving tasks. The peculiarity of informative management is the multivariate nature of the development of knowledge and skills, which results in the formation of complex information structures with appropriate parameters regarding the activity of the entrepreneurial structure.

Innovative development of accounting and analytical processes in the context of information management of the enterprise is not only providing new conditions for processing, transfer and storage of data, but also a developed methodology for the formation of relevant information, the entity's philosophy of modernizing the information environment, a fundamentally new approach to information management. Such development is accompanied by the formation of the necessary conditions to support innovations in the methodological, technological, professional and information provision of the enterprise management system.

Accounting and analytical processes are combined with business processes, enabling coordination and reconciliation of information circulation, with parallel process of evaluation of accounting and analytical information, regulation of balance of information requests and responses, processing of large volumes of information with minimization of asymmetry of information and risks of its inefficient use.

The development of accounting and analytical processes in the context of information management is characterized by a number of innovative competencies that determine the level of qualitative transformations and modernization of the enterprise in a new stage of evolution of the biosphere, where human is the main geological force, establishing the priority of new ideas, governing mind, rational and rational scientific and intellectual resources and scientific and practical innovations. It is a process of modification of management subsystems, the effectiveness of which is determined by the level of their quality

interdependence and interaction with the external environment.

Accounting and analytical processes in the information management of the enterprise acquire new properties, features, characteristics under the influence of innovative changes in the economy and the introduction of new business policy with the prevalence of individual decisions over template development.

The efficiency of modern business in terms of integration processes depends on the effectiveness of its information activities, which is complicated due to the planetary scale of information development of economy

and society with their transition to a qualitatively different state, which is characterized by a number of transformations and innovations. The effectiveness of the chosen management alternative is determined by the quantitative and qualitative parameters of the information and analytical provision of management, the analysis of which makes it possible to assess the effectiveness of its implementation in management decisions and to timely develop the necessary measures for the formation of information prediction.”

Conclusions

Thus, the information management develops in accordance with the parameters of the organizational structure of the enterprise and distinctive features of the development strategy, which make it possible to improve the methodical approach to the organization of the information system in accordance with the requirements and factors of modern business. Therefore, at the stage of development of integration processes in Ukraine, taking into account the impact of the global information space, enterprises need to adapt activities to the information paradigm of economic theory development, characterized by the integration of relevant factors of modernity - information, communications, knowledge, and the formation of new socio-economic relations. Namely in the conditions of economic integration, priority in the activity of economic entities of technological and intellectual decisions that the need to develop information competencies, which are attributes for intensifying business activity, becomes especially relevant. The self-development of the information-analytical system is characterized as a process of external and internal diagnostics, which in aggregate is the starting point for making decisions in the context of updating the information environment of the enterprise. Self-development is a group of effective measures to avoid automatic information management, when future risks and uncertainty are smooth out, and knowledge formation is carried out by the results of events and for solving emerging tasks. It allows establishing effective interaction between the key subjects of management and promotes the increase of qualitative parameters of administrative decisions.

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