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## **ADAPTIVE TOOLS OF INNOVATIVE DEVELOPMENT OF ACCOUNTING AND ANALYTICAL PROVISION OF ENTERPRISE MANAGEMENT**

The dynamics of development of the modern economy is determined by the priority of innovative technologies that has a direct impact on the information provision of management, the general trends of which are explained by the increased requirements and requests of users interested in obtaining relevant information. Economic information is not only a key factor in the competitiveness of the enterprise, but also allows generating and disseminating solutions that are adequate to the realities of the modern economy.

The need for modification of accounting and analytical provision of management became apparent under the influence of the increasing role of technological resources as a digital concept for the development of modern business. Of particular relevance is the issue of design changes in the accounting and analytical provision of management as an environment for the location of technological developments and innovative solutions for the formation of universal economic information in accordance with the requests of different users.

The period of changes, the stability of the bipolarity of the modern economic world, the tendency of turbulence and new dominants of the development of the modern economy significantly influenced the nature of the implementation of economic relations, forming new requirements for the informational result of accounting and analytical provision of management.

The organization of accounting and analytical provision of management is a process that differs significantly from the traditional concept of providing credentials to various user groups in accordance with the requirements of the government institution and the commitments of the business institution [1, P. 196]. One of the innovative directions in the development of accounting and analytical provision of management is the adaptive change methodology, which is characterized by a culture of continuous improvement that manifests itself in the organization of information processes and at the basic operational level of information management. This innovative methodology allows moving to a new level of organization of accounting and analytical provision of management based on three basic factors:

1. User-oriented approach – developed form of informational relations; adaptability of information processes; flexibility of accounting policies when organizing accounting; managerial nature of reporting information in accordance with user requests.

2. Innovative development – the use of digital tools in information processes; modeling of accounting and analytical provision of management; development of accounting and analytical processes based on new accounting concepts.

3. The flexibility of new solutions – the combination design of information processes; design-management in the formation of information as a new method for developing non-trivial solutions to diverse tasks; the priority of professional competencies as a tool for the development of the information process with the development of a continuous learning strategy to increase the level of knowledge and skills.

Such an atypical organization of accounting and analytical provision of management is a reaction to the need to form an innovative version of the synthesis and synchronization of changes in the new rules, adapted to the actual conditions of development of economic systems. The need to provide the continuous development of the economy is a factor in the intensification of innovative activity, as a result of which the best conditions are created to increase the efficiency of enterprises and obtain exceptional competitive advantages. The norm of development of modern economic systems is innovatization that involves an irreversible process of achievement new quality that caused by expanded core competencies.

Innovatization is not just the sum of fundamentally new technologies, key decisions, intellectual decisions and knowledge. This is a sphere of free ideas, which covers the issues of organizational and methodological provision for the permanent improvement of activities, the reproduction of rules, norms, conditions and attitudes, focused on the constant pursuit of novelty. Innovatization as an objective process of developing accounting and analytical provision of management covers the organization and methodology of accounting and analytical processing of information, reporting, which is characterized by universality in meeting modern user requests, for which innovations are generated and implemented as a synergistic effect from the introduction of technological solutions.

In accordance with the innovative approach, a new perspective on transformational changes in the formation of accounting and analytical provision of management, covering the organization and methodology of accounting, the laws of development of accounting theory, and the promotion of innovation in technical and technological information maintenance is determined. This is an organization of extended accounting and analytical provision of management with an endogenous (internally generated and controlled) technological process of forming the initial indicators of the enterprise with priority for professional judgment in the processing, transmission and storage of information.

The innovative development of accounting and analytical provision of management is a process of qualitative transformations in accounting and analytical data processing with the offer to users of a universal information resource that expanded by new reliable

indicators, the formation of which is carried out using technological, regulatory, methodological, information and professional accounting provision.

The methodology and organization of information provision of enterprise management in general and accounting and analytical provision of management in particular is based on different approaches, the choice of one of which determines the information policy of the enterprise and the direction of development of its information activity [2, с. 21]. Among approaches to the organization of accounting and analytical provision of management to the aspects of innovation are more consistent with the synergetic approach. Greater efficiency is characteristic of the combination approach, which provides for the preparation of individual combinations to increase the total result. When applying the combination approach, the methods, principles and procedures for the formation of accounting and analytical provision of enterprise management are used in different combinations, based on the purpose of the enterprise, the characteristics of its activities, available resources, the influence of environmental conditions, achieving a balance of the rules of formal and informal institutions and the like. When one of the factors changes, the combination may change that adapts it to the real requirements and conditions of the management process.

Synergy in the information system as a whole and in accounting, in particular, provides for a way out of the accounting and analytical provision of management to a new level, where the norms and rules of formal and informal institutions are implemented in a complex, achieving a balance in the development process and providing an individual model of the information system. The synergy of accounting information is ensured by a combinational approach, it involves not so much the integration of the theoretical, methodological, organizational, technological, scientific and theoretical component of the process of generating information of a multivariate nature, but rather compiling their combinations in accordance with the individual characteristics of the enterprise itself and taking into account the dynamics of external factors and conditions. The combination is necessary to achieve a more effective synergy result.

Thus, the development of information provision of management decisions provides for the modification of the accounting system as a whole and accounting and analytical support in particular, adapting them to trends in business conditions and the prevalence of innovation in the economy. This is a new level in accounting and analytical operations with information that predetermines the effectiveness of management decisions in business strategies.

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