

THE TASKS OF THE ANALYTICAL SUPPORT OF MANAGEMENT AND THEIR IMPLEMENTATION

Lazaryshyna I. D., Doctor of Economic Sciences, Professor,
National University of Life and Environmental Sciences of Ukraine
ORCID 0000-0002-1183-7530
E-mail: in2003@ukr.net

Symonenko O. I., PhD of Economic Sciences, Docent,
National University of Life and Environmental Sciences of Ukraine
ORCID 0000-0002-2459-4187
E-mail: osymon69@gmail.com

Abstract. The article is devoted to the actual and less studied problem of realization of the management decision-making analytical support tasks. It is grounded that full or partial uncertainty of the environment in which the enterprise operates determines the clearly structured regulations formation that maximize the information support volume and quality. It is noted that the analytical support task at tactical and strategic management levels is different. On the basis of application of scientific research common scholarly and special methods, the coordination of analytical support tasks of their realization decision-making and consequences in activity-based management was carried out. The comparison of the effective and efficient enterprise management essence has been carried out. It is determined that effective management is the integration of functional and infrastructural components to achieve the long-term enterprise goals. The comparative analysis of traditional tasks of effective management economic analysis and analytical support was carried out. It has been substantiated that the analytical support tasks must necessarily be coordinated with the format of the management solution support system and the management type. A strong correlation between effective management and accounting and analytical support has been established. The influence of tactical and strategic decisions information support by the level of materiality on the reasons of low-quality management has been identified. The model of managerial decisions acceptance and realization in the activity-based management system is reviewed and supplemented. It is offered to allocate two groups of management performance assessment indices-indicators. The first indices-indicators group includes indices of dynamics of assets, capital, liabilities, incomes, expenses, financial results, cash flows. The second group includes indices characterizing the decision-making system as a whole.

Keywords: implementation, analytical support, management, decision-making, business, tasks

Relevancy. The strategic and tactical management system requires essential information resources at "input" and "output", because in conditions of the

environment full or partial uncertainty it is necessary to have the maximum possible information about the decision-making object and on this basis to make a choice among their possible options. After the corresponding transaction, as a rule, the management entity should receive accounting and analytical information about the consequences of making this decision. And if necessary, the management policy type should be corrected. Therefore, the efficiency of the enterprise management system as a whole largely depends on how clearly and comprehensively the analysis tasks are formulated and the assessment of the business operation (process, activity) consequences performed.

Recent researches and publications analysis. The research of many scientists is devoted to the problems related to analytical management support. At the tactical (operational management) level, the contributions of scientists Volkova N.A. (2017) Derii V.A. (2013), Jacques Richard (1997). At the decision-making strategic level, the analytical support studies of scientists R.F. Brukhansky (1997) (2018), Saukh I.V. (2017) are significant. However, scientists do not pay enough attention to tracing the logical relationships and dependencies of the analytical tasks and their implementation level.

Research goal. The goal of this article is tasks agreement of decision-making analytical support and consequences of their implementation at tactical and strategic levels.

The objectives of the article are:

- to review and complement the management decisions acceptance and implementation scheme in the system of actively oriented management (AVM);
- to compare the essence of effective and efficient enterprise management;
- to determine the correlation between the components of effective management and accounting and analytical support;
- to consider possible reasons of low-quality management decisions differentiated with regard to tactical and strategic management;
- to characterize the reasons for asymmetry of analytical nature information in making effective managerial decisions;
- to identify indices-indicators of effective management.

Materials and methods of research. To achieve certain goals and tasks, in the article the following methodological tools are used: grouping, monographic, method of formal logic, system approach, modelling, comparative analysis, decomposition analysis and others.

- **Research results and their discussion.** The discussion about the essence of effective and efficient management has been going on for a long time in the scientific environment. Most scientists agree that effective management is the result of a balanced and considered use of the enterprise resource potential to achieve a certain goal and the established objectives, aimed at maximizing financial results. Efficient management as a system should be considered as a combination of interacting and interrelated infrastructure, organizational and functional components focused on achieving the enterprise mission. At this time, the identification and comparative assessment issues of effective and efficient management analytical support tasks remain insufficiently researched. As a rule, scientists-analysts formulate tasks without regard to the specifics and format of management - efficient or effective.

In our opinion, the formulation of analytical support tasks and components should be focused on the format of the management decision-making system, taking into account the management type. Table 1 defines the relationship between the components of effective management and accounting and analytical support.

1. Interrelation of the components of effective management and accounting and analytical support *.

№	Effective management components	Accounting support *	Analytical support *
1.	The enterprise main mission as a socio-economic system		+
2.	The enterprise goals system		+
3.	Functional support subsystems	+	+
4.	Organization models		+
5.	Enterprises behavior types		+
6.	Organizational structures and management apparatus structures in the organization models		+
7.	Management functions	+	+
8.	Enterprise resource potential	+	+
9.	Communication relations with the	+	+

	external environment and internal system direction subjects		
10.	Potential of the formed preconditions	+	+
11.	Control and responsibility subsystem	+	+
12.	The formed strategies portfolio		+
13.	Control mechanisms	+	+
14.	Management decision systems	+	+
15.	Information support systems	+	+
16.	Motivation and activation support systems	+	+
17.	Management profile		+
18.	Organizational potential with a developed system of values, organizational culture, organizational interaction, organizational behavior	+	+

Source. *Supplemented by the authors [6]*

Thus, there is a significant correlation between the components of effective management and accounting and analytical support. This is explained by the fact that both analysis and accounting are management service functions and are prior to decision-making and are a tool for tracking its effectiveness. It is no coincidence that A.D. Gujinsky and S.M. Sudomir (2018) singled out information support systems as the effective management obligatory element and considered the accounting and analytical support efficiency level as one of the criteria for performance assessment.

The use of activity-based management is typical for domestic enterprises (ABM). By definition of Alexandra Twin(2020), Activity-based management (ABM) is a system for determining the profitability of every aspect of a business so that its strengths can be enhanced and its weaknesses can either be improved or eliminated altogether:

- Activity-based management (ABM) is a means of analyzing a company's profitability by looking at each aspect of its business to determine strengths and weaknesses.
- ABM is used to help management find out which areas of the business are losing money so that they can be improved or cut altogether.
- ABM often makes use of information gathered with activity-based costing (ABC), a means of identifying and reducing cost drivers by better use of resources.

A similar opinion is also held by scientists: Rohit Agarwal (2020), Athanasios Vazakidis, Ioannis Karagiannis (2009), Paul A. Dierks and Gary Cokins (2001), James A. Brimson, John Antos (1998), Davood Askarany, Malcolm Smith, Hassan Yazdifar (2007).

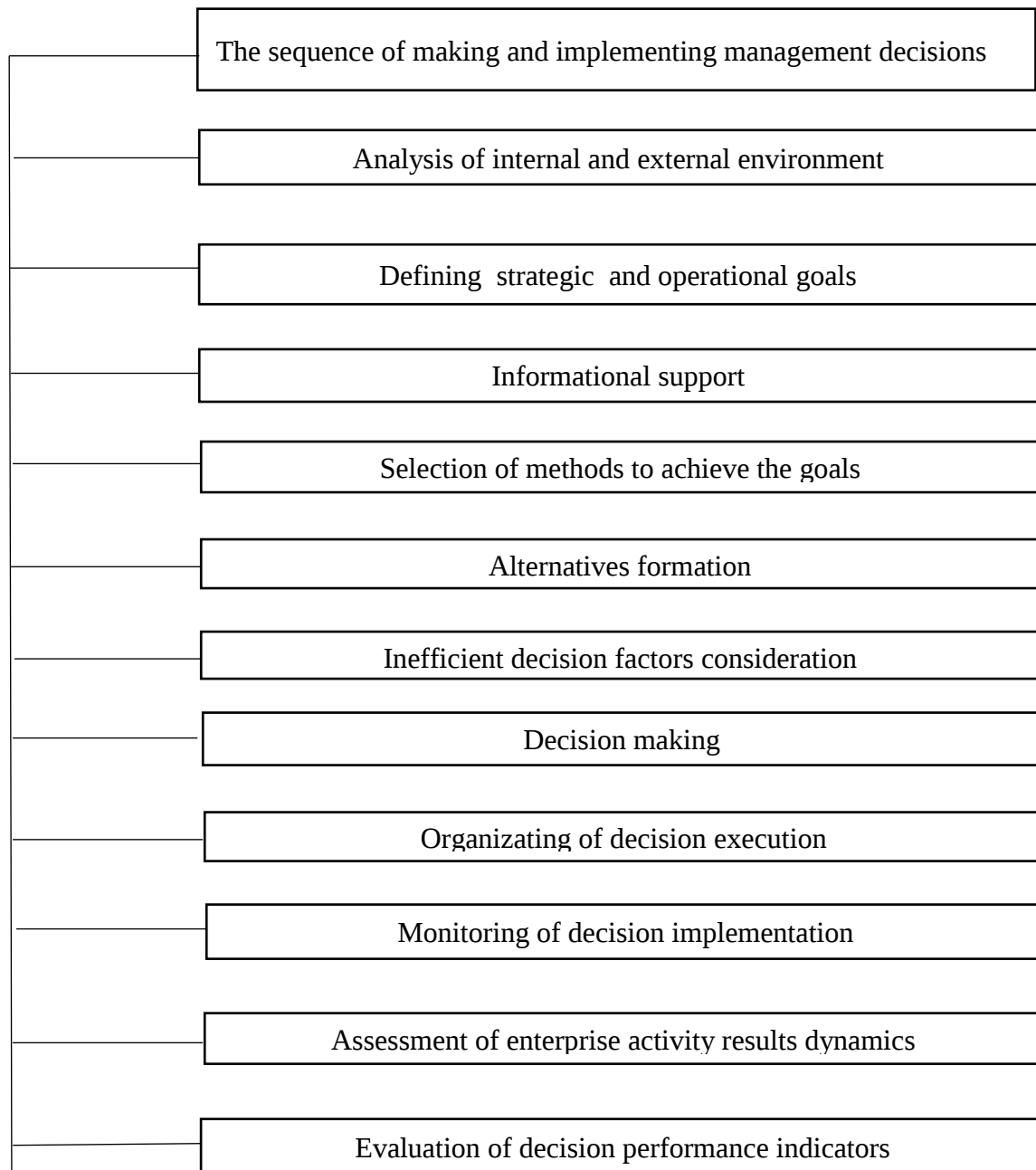


Fig. Sequence of making and implementation of management decisions in the system of activity-based management (ABM).

According to requirements of functioning of this system we will consider sequence of acceptance and realization of effective administrative decisions and a place of analytical support in this system. The Figure shows the sequence of acceptance and realization of managerial decisions in the system of activity-based management (ABM).

We consider that the internal and external environment analysis precedes the management goals and objectives definition in each specific case - especially when long-term strategic decisions are made. Depending on the established goals and corresponding limitations, the optimal information support is selected to minimize information flows asymmetry and their coordination with human resources and financial support.

The analytical information volume and its structure determine the data processing possible methods, taking into account the ineffective solutions factors, which also require the use of assessment - diagnostic and search function analysis to select the optimal alternative solution.

In the Table 2 the possible reasons of low-quality managerial decisions are considered in a differentiated way concerning tactical and strategic level and the degree of corresponding information support influence on them.

2. Differentiation of information support possible impact on low-quality decisions at tactical and strategic management levels

Reasons for low-quality management decisions	Availability of information support influence of the decision tactical (operational) level	Availability of information support influence of the decision strategic level
Processing a large volume of managerial decisions (lack of time for most of their decisions)	Significant level of influence	Significant level of influence
Duplication of tasks for different departments and absence of balance between assigned objectives.	Significant level of influence	Significant level of influence
Tasks change and decision goal transformation in the process of its movement from the highest to the lowest management levels (and vice versa).	Significant level of influence	Significant level of influence
Absence of interaction between departments and services	Insignificant level of influence	Insignificant level of influence
Setting deadlines for the work, excluding the timely solution of the assigned objectives.	Insignificant level of influence	Insignificant level of influence
Not enough information availability of the management personnel for innovative and strategic decision making	Significant level of influence	Significant level of influence
Decision-making without taking into account possible risks that make it difficult to overcome negative situations	Significant level of influence	Significant level of influence

Source. *Supplemented by the authors for [13]*

Thus, there is a close correlation between the low-quality management decisions causes and the appropriate information support availability of accounting and analytical nature at both tactical and strategic levels. Therefore, it is important to develop preventive measures that will reduce the ineffective decisions risks. The information support insignificant impact on ineffective management is explained by the organizational and structural reasons prevalence.

It should be noted that most small businesses, where the organizational structure provides only for the position of chief accountant, are unable to carry out preliminary planning of their business operations and operational control. Effectiveness assessment in this case is carried out according to the financial reporting indicators, or according to accounting data in the synthetic and analytical accounts context of financial results, income, expenses, calculations, cash, etc. Such assessment periodicity is usually combined with the financial statements preparation periodicity. The level of performance assessment subjectivity increases significantly for medium and large business structures, because for them the financial risks from low-quality management are much higher than for small businesses and can be critical or catastrophic. Therefore, as a rule, such structures neutralize (minimize) operational and financial risks by means of planning (budgeting) and subsequent analysis of planned (budget) indices figures performance.

There are a number of direct and indirect factors and causes that lead to ineffective solutions. Agreeing with the scientists' opinion, we believe that in the aggregate the mentioned reasons are the manifestation of analytical information asymmetry, because the characteristic for domestic enterprises economizing on highly qualified personnel of analysts accountants entails the absence of an analytical management support qualitative system. The result of this is the absence of a analytical management support high-quality system:

- absence of sufficiently structured analytical information at the "entrance" to the decision-making process, distorts the information field of target setting, narrows down the range of possible alternatives among possible decisions, increases the scale of economic risks;

- unsuccessfully selected analytical tools, which by formal and substantive features do not correspond to information requests and simplifies the assessment of the enterprise external and internal environment;
- insufficiency or excessive attraction of economic resources, which means their immobilization from the economic turnover;
- the operational, production and financial cycle slowdown, then - the enterprise profit mass accumulation rate slowdown;
- increase in the decision implementation duration, its implementation in financial and economic activity at the tactical or strategic management level.

At the same time, it should be noted that quite often information that leads to ineffective management decisions at the tactical management level does not create problems in information support at the strategic level.

One of the insufficiently researched issues that determines the management decision actual effectiveness is the effective management indices-indicators identification. Here we consider it reasonable to distinguish two directions of performance evaluation:

The first group of indices - indicators are indicators characterizing changes in assets, capital, liabilities, cash flows and financial results (income, expenses). The growth rate of these indicators as compared to the baseline figures demonstrates the management decision effectiveness taken from alternatives.

The second group of indicators is those that characterize the decision-making system effectiveness as a whole.

Conclusions and perspectives. Thus, the conducted research allowed coordinating decision-making analytical support tasks and consequences of their implementation at enterprise management tactical and strategic levels. It was determined that enterprise effective management is a more systematic concept in comparison with effective management. It was determined that there is a strong direct connection between the components of effective management and accounting and analytical support. We have identified indices – indicators of effective management, the use of which will contribute to more accurate monitoring of management quality at the tactical and strategic management levels.

REFERENCES:

1. Volkova, N.A., Volchek, R.M., Gajdaenko, A.N. (Ed.). (2017). Analiticheskie metody issledovaniya konkurentosposobnosti sub"ektov hozyajstvovaniya [Analytical methods of economic entities competitiveness research]: monohr. Odessa: ONEU, Krimpoligrafpapir.
2. Derii, V. A. (2013). Vytraty na zbut u systemi obliku y analizu nevyrobnychkykh vytrat [Sales costs in the system of non-production costs accounting and analysis]. *Oblik i finansy*. 4. 20-23. Retrieved from http://nbuv.gov.ua/UJRN/Oif_apk_2013_4_5.
3. Rishar, J. (1997). Audit i analiz hozyajstvennoj deyatel'nosti predpriyatiya [Audit and analysis of the enterprise economic activity] (per. s franc.). Moscow M.: Audit, YUNITI.
4. Brukhanskyi, R. F. (2018). Oblik i analiz u systemi stratehichnoho menedzhmentu ahrarnoho pidpriemnytstva [Accounting and analysis in the agricultural entrepreneurship strategic management system]: monohr. Ternopil: TNEU.
5. Saukh, I. V. (2017). Stratehichniy analiz finansovoho potentsialu turystychnykh pidpriemstv: teoriia, metodolohiia, orhanizatsiia [Tourist enterprise financial potential strategic analysis: theory, methods, organization]: monohr. Zhytomyr: Vyd-vo ZHDU im. I. Franka.
6. Hudzynskyi, O.D., Sudomyr, S.M. Rezultatyvna systema upravlinnia stratehichnym rozvytkom pidpriemstv [Effective management system of enterprises strategic development]. *Naukovyi visnyk Natsionalnoho universytetu bioresursiv i pryrodokorystuvannia Ukrainy. Seriiia «Ekonomika, ahrarnyi menedzhment, biznes»*. 290. 64-71.
7. Twin, Alexandra (2020) Activity-Based Management (ABM). Retrieved from <https://www.investopedia.com/terms/a/abm.asp>
8. Agarwal, Rohit. Activity-Based Management (ABM): Definition, Importance and Areas. Retrieved from <https://www.yourarticlelibrary.com/accounting/management-accounting/activity-based-management-abm-definition-importance-and-areas/53113>

9. Vazakidis, A., Karagiannis, I. (2009). Activity-based management and traditional costing in tourist enterprises (a hotel implementation model). Retrieved from <https://link.springer.com/article/10.1007/s12351-009-0049-3>

10. Dierks, A. Paul and Cokins, Gary (2001). The CAM-I glossary of activity-based management, version 3.0. Retrieved from https://www.researchgate.net/publication/295956306_The_CAM-I_glossary_of_activity-based_management_version_30

11. Brimson, A. James, Antos, John (1998). Activity-Based Management: For Service Industries, Government Entities, and Nonprofit Organizations. Retrieved from <https://www.wiley.com/en-us/Activity+Based+Management%3A+For+Service+Industries%2C+Government+Entities%2C+and+Nonprofit+Organizations-p-9780471331582>

12. Askarany, Davood , Smith, Malcolm , Yazdifar, Hassan (2007). Attributes of Innovation and the Implementation of Managerial Tools: An Activity-Based Management Technique. *International Journal of Business and Systems Research*, Vol. 1, No. 1, 2007. Retrieved from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1370772

13. Hurenko, T.O. (Ed.). (2018). Oblikovo-informatsiine zabezpechennia stratehichnoho rozvytku ahrarnoi sfery [Accounting and information support of agricultural sector strategic development]. *Naukovyi visnyk Natsionalnoho universytetu bioresursiv i pryrodokorystuvannia Ukrainy. Seriiia «Ekonomika, ahrarnyi menedzhment, biznes»*, 290, 79-89.

ЗАВДАННЯ АНАЛІТИЧНОЇ ПІДТРИМКИ В УПРАВЛІННІ ТА ЇЇ ВПРОВАДЖЕННЯ

І. Д. Лазаришина, О.І.Симоненко

Анотація. Стаття присвячена актуальній і малодослідженій проблемі реалізації завдань аналітичної підтримки прийняття управлінських рішень. Обґрунтовано, що повна або часткова невизначеність середовища, у якому функціонує підприємство, зумовлює формування чітко структурованих регламентів, які максимізують обсяги та якість інформаційного забезпечення. Зазначено, що завдання аналітичного забезпечення на тактичному і стратегічному рівнях управління відрізняються. На основі застосування

загальнонаукових та спеціальних методів наукового дослідження здійснено узгодження завдань аналітичного забезпечення прийняття рішень та наслідків їх реалізації в діяльнісно-орієнтованому менеджменті. Здійснено порівняння сутності ефективного та результативного управління підприємством. Встановлено, що результативне управління є інтеграцією функціональної та інфраструктурної складових для досягнення довгострокових цілей підприємства. Проведено компаративний аналіз традиційних завдань економічного аналізу та аналітичного забезпечення результативного управління. Обґрунтовано, що завдання аналітичного забезпечення повинні обов'язково узгоджуватися з форматом системи підтримки управлінських рішень та типом менеджменту. Встановлено сильний взаємозв'язок результативного управління та облікового й аналітичного забезпечення. Ідентифіковано вплив інформаційного забезпечення рішень тактичного і стратегічного характеру за рівнем суттєвості на причини неякісного управління. Розглянуто та доповнено модель прийняття та реалізації управлінських рішень у системі діяльнісно-орієнтованого менеджменту. Запропоновано виокремлювати дві групи показників-індикаторів оцінювання результативності управління. До першої групи показників-індикаторів віднесено показники динаміки активів, капіталу, зобов'язань, доходів, витрат, фінансових результатів, грошових потоків. До другої групи віднесено показники, що характеризують систему прийняття рішень загалом.

Ключові слова: впровадження, аналітична підтримка, управління, прийняття рішень, бізнес, завдання