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**THE ESSENCE OF ACCOUNTING AND ANALYTICAL PROVIDING THE
PROCESS FOR EXPLOITATION FIXED ASSETS OF CONSTRUCTION
ENTERPRISES**

Setting the problem. Success of business entities activity largely depends on the condition, availability and efficiency of fixed assets that is caused by the decisive share last in the assets and the special value of fixed assets as necessary means of labor to produce goods (works, services). Studies of improving the efficiency of fixed assets is especially important for construction enterprises because their use has a significant impact on the timeliness and quality of construction and installation works.

Considering that the fixed assets significantly differ in their functionality, making effective management decisions requires reliable information about the state of their use, obtaining of which largely depends on the current system of accounting and analytical providing management by the activity of construction enterprises.

Analysis of recent research and publications. The famous scholars devoted their works to the studying problems of accounting and analytical providing management by economic entities of various kinds of economic activity, determining its nature and components. Among them are S.P. Baranovska, I.A. Blank, O.M. Bradul, R.F. Brukhanskyi, V.O. Voloshchuk, O.D. Hudzynskyi, N.V. Holyachuk, V.M. Zhuk, A.H. Zahorodniy, T.H. Kaminska, M.D. Korinko, O.A. Kravchenko, M.D. Kramchaninova, Yu.D. Malyarevskyi, B.H. Maslov, Ye.V. Mnykh, T.M. Pakhomova, A.A. Pylypenko, Pushkar M.S., I.B. Sadovska, Ya.V. Sokolov, V.V. Smyrnova, N.A. Tychynina, H.B. Titarenko, L.V. Usatova and others.

The predication of the famous scientist L.O. Voloshchuk [1, p. 329] is considered fair without belittling the value of existing studies. She indicates that, given obtained results domestic and foreign scholars require consideration the problems in the methodology of accounting and analytical providing management of enterprises, which has some disadvantages, in particular, there is still no categorical definiteness.

There is not enough studied issues related to accounting and analytical providing process of exploitation of fixed assets of construction companies with taking into account their branch peculiarities.

Setting the objective. The study of this theme requires study viewpoints of scientists and economists about the nature of such concepts as “accounting and analytical support” and other concepts (“accounting and analytical system”, “accounting and information support”, “information support”, etc.) that are identical.

We have to agree with L.O. Voloshchuk [1, p. 329]. She indicates that such terms are essentially the same key objectives in the management system, but different interpretations, structure and forming components.

The lack of the unified standpoint of researchers and practitioners does not contribute to solving many problems in the formation and use of accounting and analytical information about the financial and economic activity of business entities, indicating the need for further research in this area.

The aim of this article is justification of the essence of accounting and analytical support of the process for exploitation fixed assets of construction enterprises and delineation the branch peculiarities of their activity that affect on this process.

The main material of the research. The study showed that in the economic literature except the term “accounting and analytical support”, which received wide interpretation in terms of its semantic content (Table 1), apply other concepts related to it, to indicate that use corresponding terms.

Regarding last ones then the most widespread in scientific sources are such concepts:

Table 1

**The views of scholars regarding the interpretation of the concepts
“accounting and analytical support”, “accounting and analytical system”,
“accounting and information support”, "information support"**

Author	Definition
1	2
Accounting and analytical support	
A.H. Zahorodniy [2, p. 31]	system of accounting and analytical support of enterprise is the form of organization for all kinds of accounting and analysis, which aims to provide managers of enterprise with information to make current and strategic management decisions and monitoring their implementation
O.A. Kravchenko [3, p. 1]	is a complex mechanism that integrates the processes of accounting and economic analysis to establish accounting and analytical support that allows you to create objective information according to the interests of users and directions of the industry development
T.H. Kaminska [4, p. 3]	"... Continuous, purposeful formation of appropriate information flows, subordinate to the requirements of analysis, planning and preparation and control of financial management decisions"
N.V. Holyachuk [5, p. 408]	essence lies in the implemented of accounting and analytical procedures in real time, identifying deviations from planned indicators and use of obtained results for management decision making
V.O. Voloshchuk [1, p. 330]	should be considered as a unity of subsystems of accounting and auditing and analysis, interacting through information flows in the process formation and transmission of operative and quality accounting and analytical information for providing the validity and effectiveness of making managerial decisions in enterprise management system and also by external users
Accounting and analytical system	
Ya.V. Sokolov, E. V. Nehashev [6]	this system is based on accounting information, including operational data which are used for economic analysis, statistical, technical, social and other kinds of information
S.P. Baranovska [7, p. 9]	this system is based on data from the operational, statistical, financial and management accounting, including operational data and uses for economic analysis statistical, industrial, reference and other kinds of information
L.V. Usatova [8, p. 12]	complex of interacting and interconnected elements that ensure the process of continuous purposeful collection, processing and evaluation of information needed for planning, development, adoption and implementation of effective management decisions
O.D. Hudzynskyi, H.H. Kireytsev, T.M. Pakhomova [9]	this integrated system of methods of accounting and analytical providing management through specific internal system and general system functions

1	2
L.V. Popova, B.H. Maslov, I.A. Maslova [10]; M.D. Korinko, H.B. Titarenko [11]	This system is based on accounting data, including operational data and uses for economic analysis statistical, industrial, reference and other kinds of information. Therefore, accounting and analysis system is the collection, processing and evaluation of all types of information used for implementation of management decisions at the micro and macro levels
Accounting and information support	
R.F. Brukhanskyi [12, p. 32;33]	rational model of accounting and information support ... must take into account both internal and external information sphere, reflecting the comprehensive consolidated information about the enterprise and its prospects. The main sources of accounting and information support is a financial accounting and reporting; management accounting and reporting; results of monitoring the business environment
Information support	
I.A. Blank [13]	process of continuous purposeful selection of appropriate informative indicators that are needed for implementation the analyze, planning and prepare effective operational management decisions on all aspects of financial activity of the enterprise
V.V. Smyrnova, A. O. Apostolov [14]	a set of forms, methods and tools for resource management, the necessary and suitable for the implementation of analytical and managerial procedures that ensure stable functioning of the enterprise, its sustainable perspective development
M.D. Kramchaninova [15]	subsystem in the management system of enterprise which should include three organizational points: organization array of information, organizing the flow of information, organization of information processing

1) “accounting and analytical support” (A.A. Pylypenko; A.H. Zahorodniy; V.O. Voloshchuk, N.V. Holyachuk; Yu.D. Malyarevskyi; N.A. Tychynina, O.A. Kravchenko, T.H. Kaminska, V.O. Voloshchuk and others);

2) “accounting and analytical system” (O.D. Hudzynskyi, H.H. Kireytsev, T.M. Pakhomova; S.P. Baranovska, Ya.V. Sokolov; H.B. Titarenko, M.D. Korinko, L.V. Usatova, L.V. Popova, B.H. Maslov and others);

3) “accounting and information support” (V.M. Zhuk, K.V. Hulpenko, R.F. Brukhanskyi; I.B. Sadovska and others);

4) “information support” (I.A. Blank, V.V. Smyrnova; M.D. Kramchaninova and others) – the use of this term is characterized primarily for researchers and practitioners with related disciplines.

It should be noted that some authors do not follow the uniform terminology, because even within the same research they use different terms to define the essence of the concepts “accounting and analytical support”, “registration-analytical system”, “accounting and information support”, “information support”, describing the same system of formation the information for providing the information needs of a wide range of users.

As is evident from Table 1, all of these terms that are used to define the essence of identical concepts characterize the process of accumulation, processing and transmission of accounting and analytical information that is necessary to internal and external users of different levels of government in order to adopt them appropriate solutions.

This suggests that it is quite possible and necessary to use a single term.

In our opinion the term “accounting and analytical support” the most accurately reflects the essence of this process as showing the interdependence between the information component of the system – accounting and analysis and interrelation of these elements with the users of accounting and analytical information with existing feedback between them.

It is appropriate to consider the investigated concept from the standpoint of lexical and phraseological component for substantiating the presented position.

Thus, according to the Academic explanatory dictionary of the Ukrainian language, the word “support” is an action that means: 1) to supply something of a sufficient amount to satisfy someone, anything in any needs; 2) to create reliable conditions for realization of something, to guarantee something [16, p. 17-18].

There is no doubt the fact that it is necessary to consider accounting and analytical support as a system, as in gnoseological understanding the term “system” means unity which is composed of many elements that are in relationships and connections with one another.

As Pushkar M.S. [17] rightly noted that as a result of combining the aggregate objects occurs obtaining a synergistic effect (or emergent) because such objects acquire properties different from the properties of each of them particular.

We must admit that exactly accounting and analytical support is characterized by emergent due to the interaction and combination of all types of accounting and analysis to achieve a common goal – the formulation of substantiated, quality, reliable, and comprehensive accounting and analytical information.

It is possibly to achieve tactical and strategic goals, to survive in today's dynamic and competitive environment due to possessing the systemic and comprehensive information – accounting and analytical. The order of its formation in the system of accounting and analytical support and relationship with the objects of accounting is shown in Fig. 1.

A.A. Pylypenko rightly indicates in his monographic research [18, p. 32] that “the accounting process should be organized on the basis of integration that all components (accounting objects) would be interconnected by a common array of information. Moreover, the structure of the accounting functions should be part of the organizational structure of the enterprise”.

We believe that I.M. Kirilov gave the controversial assertion [19, p. 171] to the fact that “... accounting and analysis system is based only on accounting information ...”, as it is crucial, however, not only. On the contrary, characteristic feature of accounting and analytical support as the system is its complexity, which is manifested through the interaction of information flow of accounting and operational, statistical accounting and information, which is formed by methods of financial, managerial and strategic analysis (Fig. 1).

According to the above, the elements of accounting and analytical ensuring is the accounting and analysis, which interact among themselves, forming a strong information base for making decision and exercising control: internal (internal business controls, internal audit) or external (audit, revision, forensic economic expertise, etc.).

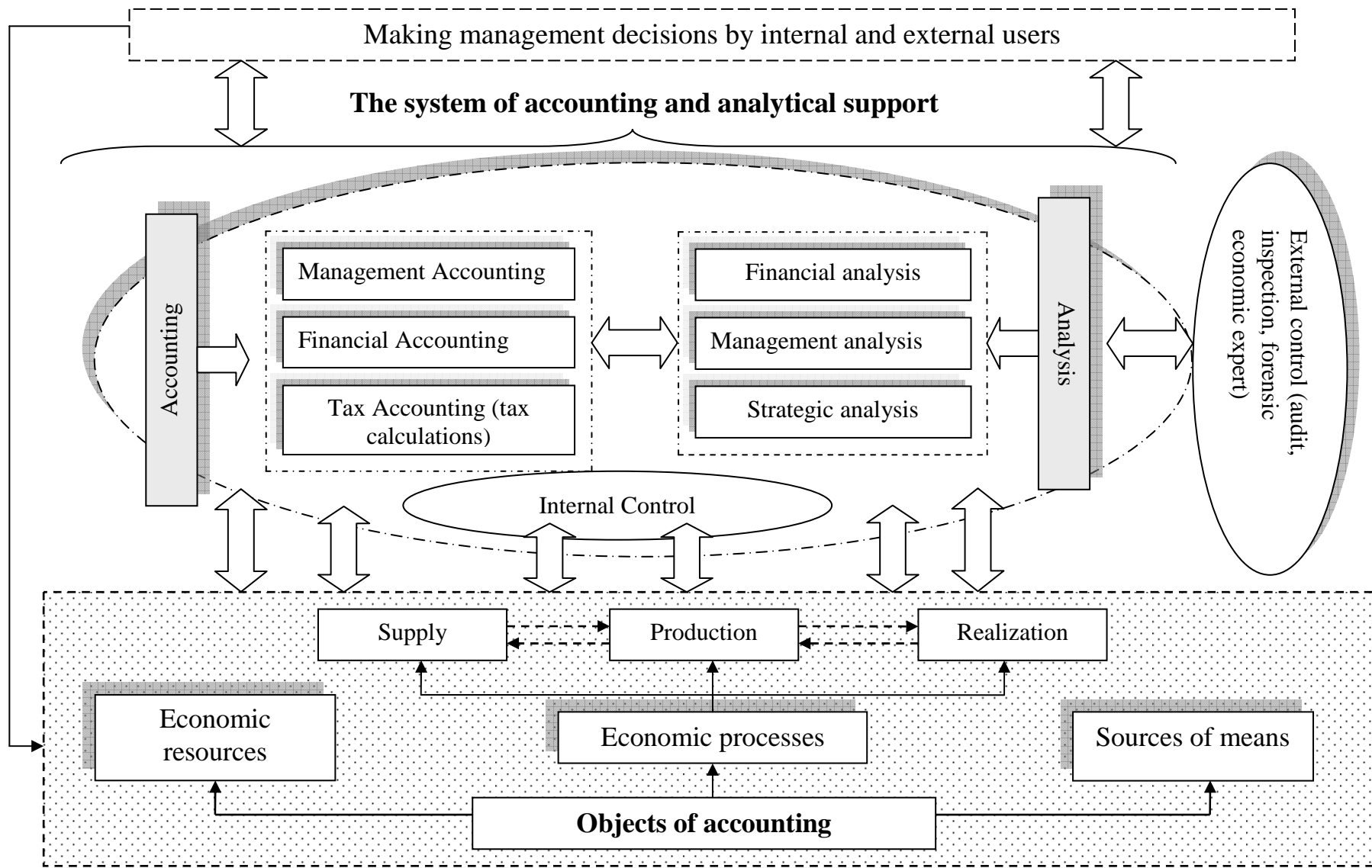


Fig. 1. Accounting and analytical support as a system, the procedure of its formation and relationship with objects of accounting
 Source: Developed by the author

Considering the process of formation of accounting and analytical information, we consider it is appropriate to highlight certain stages from quality implementation of each depends on the effectiveness of the information at the output, namely:

- identification, accumulation and registration of accounting information in the primary documents;
- generalization of the array of primary accounting information by compiling internal and external reporting of enterprise;
- implementation of analytical processing of a set of accounting data [20, p. 132].

These steps will be the same regardless of whether in respect of which accounting objects accounting and analytical information is formed. At the same time the features of financial and economic activity of economic activities have a significant impact on the methodology and organization of accounting and analytical support for making managerial decisions.

Among the main industrial features of construction enterprises that must be considered when building accounting and analytical support of management process of fixed assets operating should be highlighted: the mobility of active fixed assets due to location of construction projects in various areas, but not in the same industrial plant; influence of climatic conditions on depreciation of fixed assets, which are operated at the open construction sites; involvement of certain fixed assets (such as construction cranes) from other organizations etc.

Assessing the practice of construction enterprises from the standpoint of accounting and analytical support of management, we can note unsystematic and orientation of this process mainly to meet the requirements of normative legal acts regarding calculation and payment of taxes and fees, submission of relevant reports, etc. In the conditions of dynamic development of economic processes accounting and analytical support should be aimed not only at achieving tactical goals, and above all, strategic.

Conclusions from the study. Thus, it is possible to assert that accounting and analytical support the process of exploitation of fixed assets is a system for collecting

and transmitting complex information, which is formed as a result of the combination and interaction of all types of accounting and economic analysis that makes it possible the adoption of tactical and strategic management decisions aimed at the efficient use of fixed assets for the construction and installation works. Moreover, such information is the basis for making decisions about the selection of alternative versions: to buy or rent the basic tools, build by their contractors or economic means, take on credit or in leasing, modernize or repair, sell or mothball etc.

The further researches will be carried out in this area proceeding from above proposed interpretations of accounting and analytical support to the process of exploitation of fixed assets taking into account the industry characteristics of the construction enterprises.

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Метою даної роботи є обґрунтування сутності обліково-аналітичного забезпечення процесу експлуатації основних засобів будівельних підприємств та окреслення галузевих особливостей їх діяльності, які впливають на цей процес.

Методика дослідження. В процесі дослідження використовувались загальнонаукові методи, зокрема: синтез та аналіз таких понять як “обліково-аналітичне забезпечення”, “обліково-аналітична система”, “обліково-інформаційне забезпечення”, “інформаційне забезпечення”; метод порівняння та систематизація понять – для обґрунтування єдиного найбільш точного поняття процесу обліку та аналітичного забезпечення основних засобів.

Результати. Виявлено, що в економічній літературі крім поняття “обліково-аналітичне забезпечення”, яке отримало широке трактування з точки зору його змістового наповнення, окремі автори застосовують і інші пов’язані із ним поняття, не дотримуючись єдиної термінології навіть в межах одного дослідження. Встановлено, що найбільш точно відображає сутність зазначеного процесу термін “обліково-аналітичне забезпечення”, так як показує взаємозалежність між інформаційною складовою системи – обліком і аналізом та взаємозв’язок цих елементів з користувачами обліково-аналітичної інформації з наявним між ними зворотнім зв’язком.

Наукова новизна. Встановлено, що обліково-аналітичне забезпечення процесу експлуатації основних засобів представляє собою систему збору і передачі комплексної інформації, яка формується в результаті поєднання й взаємодії всіх видів обліку та економічного аналізу, що уможливорює прийняття тактичних й стратегічних управлінських рішень, спрямованих на ефективне використання основних засобів для виконання будівельно-монтажних робіт.

Практична значущість. Інформація щодо обліково-аналітичного забезпечення процесу експлуатації основних засобів будівельних підприємств є підґрунтям для прийняття рішень щодо вибору альтернативних варіантів: придбати чи орендувати основні засоби, споруджувати їх підрядним чи господарським способом, брати в кредит чи в лізинг, модернізувати чи ремонтувати, продавати чи консервувати.

Ключові слова: обліково-аналітичне забезпечення, інформація для управління, основні засоби, будівельні підприємства.

Матиешин М.М. СУЩНОСТЬ УЧЕТНО-АНАЛИТИЧЕСКОГО ОБЕСПЕЧЕНИЯ ПРОЦЕССА ЭКСПЛУАТАЦИИ ОСНОВНЫХ СРЕДСТВ СТРОИТЕЛЬНЫХ ПРЕДПРИЯТИЙ

Целью данной работы является обоснование сущности учетно-аналитического обеспечения процесса эксплуатации основных средств строительных предприятий и определение отраслевых особенностей их деятельности, которые влияют на этот процесс.

Методика исследования. В процессе исследования использовались общенаучные методы, в частности: синтез и анализ таких понятий как "учетно-аналитическое обеспечение", "учетно-аналитическая система", "учетно-информационное обеспечение", "информационное обеспечение"; метод сравнения и систематизация понятий - для обоснования единого наиболее точного понятия процесса учета и аналитического обеспечения основных средств.

Результаты. Исследование показало, что в экономической литературе кроме понятия "учетно-аналитическое обеспечение", которое получило широкую трактовку с точки зрения его содержательного наполнения, отдельные авторы применяют и другие связанные с ним понятия, не следуя единой терминологии даже в пределах одного исследования. По нашему мнению, наиболее точно отражает сущность указанного процесса термин "учетно-аналитическое обеспечение", так как показывает взаимозависимость между информационной составляющей системы - учетом и анализом и взаимосвязь этих элементов с пользователями учетно-аналитической информации с имеющимся между ними обратной связью .

Научная новизна. В результате проведенного анализа можно утверждать, что учетно-аналитическое обеспечение процесса эксплуатации основных средств представляет собой систему сбора и передачи комплексной информации, формируется в результате сочетания и взаимодействия всех видов учета и экономического анализа, что делает принятие тактических и стратегических управленческих решений, направленных на эффективное использование основных средств для выполнения строительно-монтажных работ.

Практическая значимость. Информация относительно учетно-аналитического обеспечения процесса эксплуатации основных средств строительных предприятий является основой для принятия решений в отношении к выбору альтернативных вариантов: купить или арендовать основные средства, строить их подрядным или хозяйственным способом, брать в кредит или в лизинг, модернизировать или ремонтировать, продавать или консервировать.

Ключевые слова: учетно-аналитическое обеспечение, информация для управления, основные средства, строительные предприятия.

Matiieshyn M.M. THE ESSENCE OF ACCOUNTING AND ANALYTICAL PROVIDING THE PROCESS FOR EXPLOITATION FIXED ASSETS OF CONSTRUCTION ENTERPRISES

Purpose. The aim of this article is justification of the essence of accounting and analytical providing the process for exploitation fixed assets of construction enterprises and delineation the branch peculiarities of their activity that affect on this process.

Methodology of research. The following methods were used in the process of research. Among them are: general scientific methods, in particular: a synthesis and analysis of such concepts as "accounting and analytical providing", "accounting and analytical system", "accounting and information providing", "information providing"; the method of comparison and systematization of concepts were used for substantiating the most accurate notion of the process of accounting and analytical providing of fixed assets.

Findings. It has been identified that some authors use other concepts in economic literature besides the term "accounting and analytical providing," which received wide interpretation in terms of its semantic content. These authors did not adhered uniform terminology even within the same research. It has been established that the term "accounting and analytical support" the most accurately reflects the essence of this process because it shows the interdependence between the information component of the system – accounting and analysis and correlation of these elements with the users of accounting and analytical information with existing between them feedback.

Originality. It has been established that accounting and analytical providing the process for exploitation fixed assets is a system of collecting and transmitting complex information, which is formed by the combination and interaction of all types of accounting and economic analysis that enables the adoption of tactical and strategic decisions which are aimed at the efficient use of fixed assets for implementation the construction and installation works.

Practical value. The information on accounting and analytical providing the process for exploitation fixed assets of construction enterprises is the basis for making decisions about the choice of alternative options, such as to buy or to rent the fixed assets, to build its by the contracting or economic way, to take a loan or in lease, to upgrade or to repair, to sell or to preserve.

Key words: accounting and analytical support, information for management, fixed assets, construction enterprises.