

INFORMATION AND ANALYTICAL PROVISION OF MANAGEMENT OF DIVERSIFICATION OF ACTIVITIES OF BUSINESS ENTITIES

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Introductions. There is no doubt that high-quality information support will increase the validity, efficiency and analytical information on the development of a strategy to diversify the activities of economic entities in accordance with modern management requirements, strengthen the responsibility of performers and minimize risks. Thus, thanks to the information support system of diversification of business entities are able to adapt to the external business environment and risks of society, strengthen the competitive position, maximize and effectively use development opportunities.

Aim. Development of theoretical provisions and development of methodical recommendations on improvement of approaches to formation of system of information maintenance of management of diversification of activity of subjects of managing.

Materials and methods. In the process of research the methods of observation, comparison, analysis, synthesis, generalization were used.

Results and discussion. Most of the economic information, which is formed in the management system of economic entities for the purpose of management, is used at different levels of management. Depending on the quality, timeliness and reliability of this information, the process of making management decisions and their effectiveness is assessed. Therefore, it can be argued that the proper organization of information support creates the necessary prerequisites for effective management of the entity

The formation of information support for diversification measures of enterprises should be carried out taking into account the results of theoretical elaboration of this problematic issue. The result was the selection of stages of formation of information support for the management of diversification of entities to the entity (table 1).

We can conclude that under the information and analytical support of management of diversification of economic entities should be understood as an interconnected set of tools for accounting and reporting, analysis and control, the use of which contributes to the formation of relevant information that meets the needs of management to develop and justify diversification strategy. strategy, risk assessment of the chosen diversification strategy, change or adjustment of the strategy.

Table 1

Stages of formation of information-analytical support of management of diversification of business entities

Stage	Characteristic
Outlining information requests	Disclosure of information requests in terms of market review, risks, strengths and weaknesses (establishing the degree of accuracy, frequency of obtaining such information)
Accumulation and systematization of information	Systematization and selection of information sources, deadlines for its submission, analytical information, its grouping and taxonomy
Transmission and grouping of information, its evaluation	Substantiation of expediency of presentation of the received information (graphic form, model, presentation, etc.)
Generalization of information and formation of a comprehensive conclusion about the possibility of forming a diversification strategy of enterprises to the business entity and its analysis	The result of processing the information obtained as a result of risk analysis and success of the strategy. Modeling options for changing or adjusting the strategy, system and target values of indicators that express the strategy. Measures that increase the effectiveness of the strategy and reduce the likelihood of its risks

Consider in more detail the elements of such information and analytical support, summarized and presented in table 2, which allows you to determine the content and presentation of information for each component.

The content and nature of strategic information is determined by the purpose defined in the strategy of enterprises.

Thus, since important strategic decisions are approved by the top management of the entity, the information must be adapted to it through the prism of strategic analysis. Thus, strategic information is represented by data, pre-analyzed and prepared for the implementation of decision-making within specific strategic goals.

Table 2

Characteristics of elements of strategic information from the standpoint of the impact on the subsystem of accounting and economic analysis

Accounting subsystem	Element	Subsystem of economic analysis
Management information that comes from the external and internal business environment of the entity	Information for development and substantiation of diversification strategy	Application to make strategic decisions after analytical processing. Information is expressed by a system of indicators and presented in a strategic map
The level and dynamics of the values of indicators selected in the system and disclosed in management reports	Information to monitor the implementation of the diversification strategy	Analysis of forecast values of strategic indicators, based on their achieved level and the values of leading indicators at the time of analysis
Formation and reflection in the accounting of reserves, information on the calculation of costs as a result of risky events, the formation of reserves	Information for risk assessment of the chosen diversification strategy	Risk passport, risk assessment scale, risk panel, risk map
Integrated reporting with the formation of an analytical section on risks	Information to change or adjust the strategy	The result of processing the information obtained as a result of risk analysis and success of the strategy. Modeling options for changing or adjusting the strategy, system and target values of indicators that express the strategy. Measures that increase the effectiveness of the strategy and reduce the likelihood of its risks

Based on the above proposals, a comprehensive model of information and analytical support for the formation of a diversification strategy of business entities is proposed, which includes the entire sequence of research of our selected object.

Conclusions. The use of the proposed methodological approach allowed to substantiate the procedure for applying the methods of assessing the diversification strategy of business entities, in particular in terms of clarifying the sequence of its choice. A promising area of research will be the development of a management report in terms of forming the «Risks» Section and the methodology of analysis of diversification strategy, based on the integration of key benchmarks that characterize the state of functional areas and reflect the impact of market strategy on the entity as a whole.