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THE CONCEPTUAL FRAMEWORK OF INFORMATION SUPPORT FOR ENTERPRISE COST MANAGEMENT

The article reveals the role and importance of information for the cost management process and the enterprise as a whole, deals with the essence and the constituent elements of enterprise information support. Based on the determination of the essence and content of the cost management process, it provides a definition of the concept of "information support for enterprise cost management." A conceptual scheme of information support for enterprise cost management is suggested based on three interconnected blocks.

Key words: concept of information, information support, cost management, information cycle, and potential for cost optimization.

Problem statement. Effective functioning and development of any systems and processes require proper organization of their information support. As of today, this issue becomes especially important in processes of cost management of an enterprise, as this process is usually characterized by a higher level of dynamism, activity in terms of decisions and actions endorsed, of the need for responding to conditions that constantly change. Experience shows that in many cases, failures in cost management of an enterprise are caused by the management's inability to properly ensure and organize the process of supplying, processing and transforming necessary information and of effective management of information flows.

In this context, enterprises have an urgent task of forming a conceptual framework of information support for cost management, which will allow finding ways of cost optimization based on possession of accurate and relevant information, along with the ability to effectively apply appropriate methods and means of its collection, transformation, and transfer.

Analysis of recent research and publications. A significant contribution to the formation and development of the concept of information and of issues of cost management of enterprises has been made by such prominent domestic and foreign scientists as S.M. Petrenko [1], S.A. Kuznetsova [2], A.A. Pylypenko, I.P. Dzyobko, O.V. Pysarchuk [3], I.V. Lisovskiy [4], B. Barmakov [5], Y.O. Zorin [6], V. Kuziv [7], P.O. Kutsyk, L.H. Medvid, V.O. Shevchuk, D.O. Kharynovych-Yavorska [8], J. Dehez [9], I.P. Fedorko [10], L.D. Vorobyova, L.A. Kvyatkovska [11], M. Holovaty [12], A.A. Mazaraki, O.V. Fomina [13] and others.

Bold still unsolved aspects of the problem. However, a number of issues concerning formation of a holistic concept of information support for enterprise cost management remain open. In particular, among them, the following ones can be singled out: defining the nature and the constituent elements of information support for cost management, its main goal, objectives, and principles, as well as issues related to the formation of an effective information base for conducting diagnostics of the efficiency of management of the costs of an enterprise, their planning and optimization.

The purpose of the article. The main goal of this work is substantiation of the conceptual framework of information support for enterprise cost management based on manifesting the nature, content, and constituent elements of this process.

Presenting main material. To achieve the objectives of the research, it is first necessary to provide the definition and to expose the meaning of the con-

cept of "information support for cost management" of an enterprise.

We consider it appropriate to dwell upon the nature, role, and significance of information for both the process of cost management of enterprises and their activities in general. Information is a fundamental concept of cybernetics. It represents new knowledge about the object of management, which allows developing managerial decisions. Information is an orderly reflection of reality [1, p. 23]. Information is data about any event; process that take place in economic activities of people, in nature, society, or business. Information is an object of storing, transmitting, and transforming for use in any field of human activity [2, p. 46].

So, since daily activities of any enterprise consist of a continuous flow of management decisions and actions are taken based on them, information is the basis for the whole process of decision-making. In order for this process and the quality of the decisions themselves to be appropriate and timely in terms of the requirements of particular conditions, the procedure of providing an enterprise with necessary information must comply with the requirements of the decision making process, if not surpass them in quality [3, p. 29]. The same requirements apply to the process of information management in terms of valuation, accounting, planning, optimization and control of the cost of an enterprise that are also impossible without accurate, timely, and complete information.

The term "support", when considered separately, is in most cases considered as a set of measures taken and means used, the creation of conditions conducive to proper course of economic processes, implementation of plans, programs, projects scheduled, support of stable functioning of the economic system and its objects, prevention of crashes, violations of laws, regulations, directives [3, p. 31; 4, p. 59].

A logical way to explore the nature and conceptual framework of information support is to break it down to constituent elements in order to study and to view them in their unity and interrelations. In the literature, there are different approaches to defining the content and the number of these elements [1, 3, 5-9]. However, in this research paper, it is proposed to single out such constituent elements of information support as information system, information collection information activity, information cycle, information potential, and communication process (Fig. 1).

The essence of information system is viewed in the literature as a system of elements that integrate internal and external information through interconnected methods and means that ensure the implementation of the following operations: data collec-

tion; primary data processing; data verification; storage; search; content processing (consolidation, grouping, etc.); transmission; evaluation of information [1, p. 124; 10, p. 131].

The functioning of an information system provides for the existence of the necessary information collection, which is a collection of data needed for monitoring, analyzing, planning, and making managerial decisions [8, p. 167-169].

Information resources that reflect the interrelation and the interdependency of information and information activities represent one of the constituent elements of an information collection. As an economic category, information resources are separated human knowledge about processes or phenomena, presented in a formalized form and recorded on a hard media, the use of which contributes to the creation of the value of products and services [2, p. 173; 7, p. 289].

Another component of information support are information activities, which represents managerial staff's actions in terms of exerting direct and indirect influence on the process of collection, processing, and transmission of information [3, p. 42].

To fully meet the needs of subjects for information, the implementation of a whole information cycle takes place. This cycle is the next element of information support and is composed of information needs, desires, requests, information product, and its use [1, p. 129-130]. Lack of information creates information need, which is conscious understanding the difference between individual knowledge of a subject and the knowledge gained by society [8, p. 112].

The structure of information cycle is formed so that information needs determine the appearance of information desire, that is, the information that a subject (manager) would like to have. But in ideal perception, information needs and information desires should coincide [1, p. 134].

Another constituent part of information cycle is information request that is a request for a unit of information that is necessary and sufficient to address a problem (to make a management decision). The information provided to a subject according to his information request represents an information product. This is the necessary and sufficient amount of information that a user (expert) needs to make a corresponding decision [5, p. 102-103].

An information cycle is complete in nature if the results of the use of information correspond to the needs for it. Conversely, if the used information did not satisfy the information needs, then the information cycle is incomplete, then using some information generates new information needs [4, p. 60]. The latter are based on so-called information potential, which an enterprise has in its disposition. This potential is represented by the unused portion of information, knowledge, and means of processing it, information sources, fuller and better use of which will increase the efficiency of management decisions.

It should be noted that communication process, i.e., the process of exchanging information between two or more subjects, is at the heart of the functioning of information support [9, p. 107].

Research on the system of cost management of enterprises has showed that information support is its integral part on which the entire functional unit of cost management is based – from cost keeping, evaluation, and planning to determining areas of cost optimization [3, p. 16; 6, p. 167; 11, p. 32]. In view of this, the author offers the following definition: “information support for cost management (ISCM) is a set of information elements that contribute to successful formation and implementation of management decisions concerning planning and optimizing an enterprise's expenses through the corresponding qualitative and quantitative composition of information, its placement and forms of organization”.

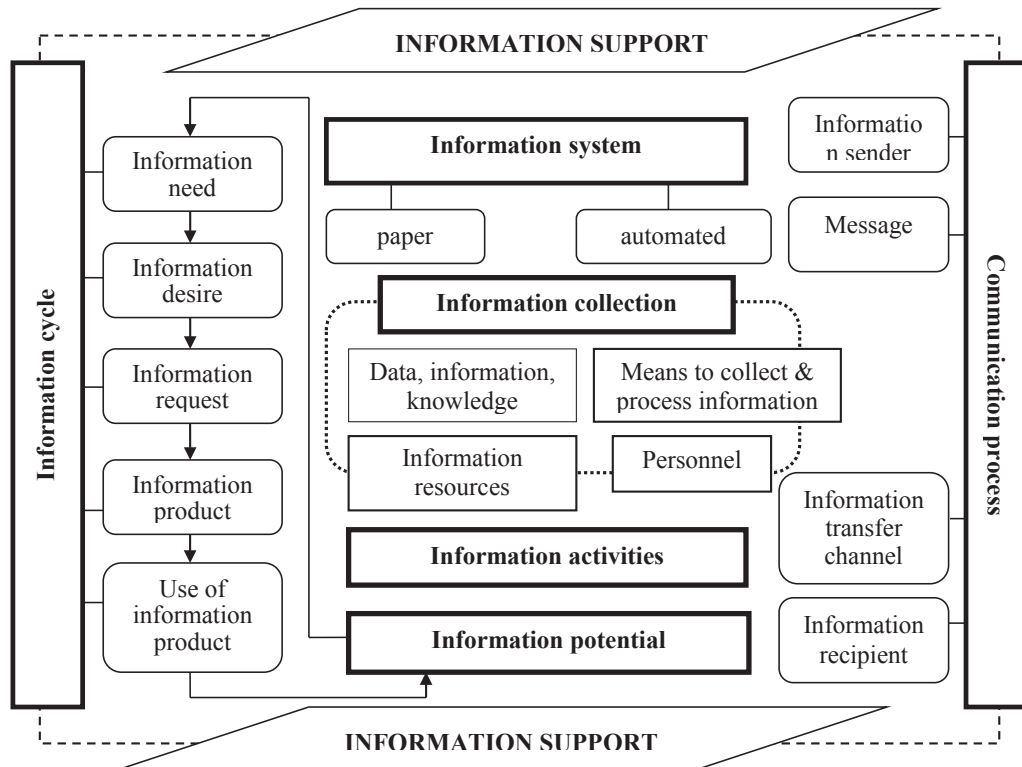


Fig. 1. Constituent elements of information support for an enterprise (charted based on [1-3, 5-8,])

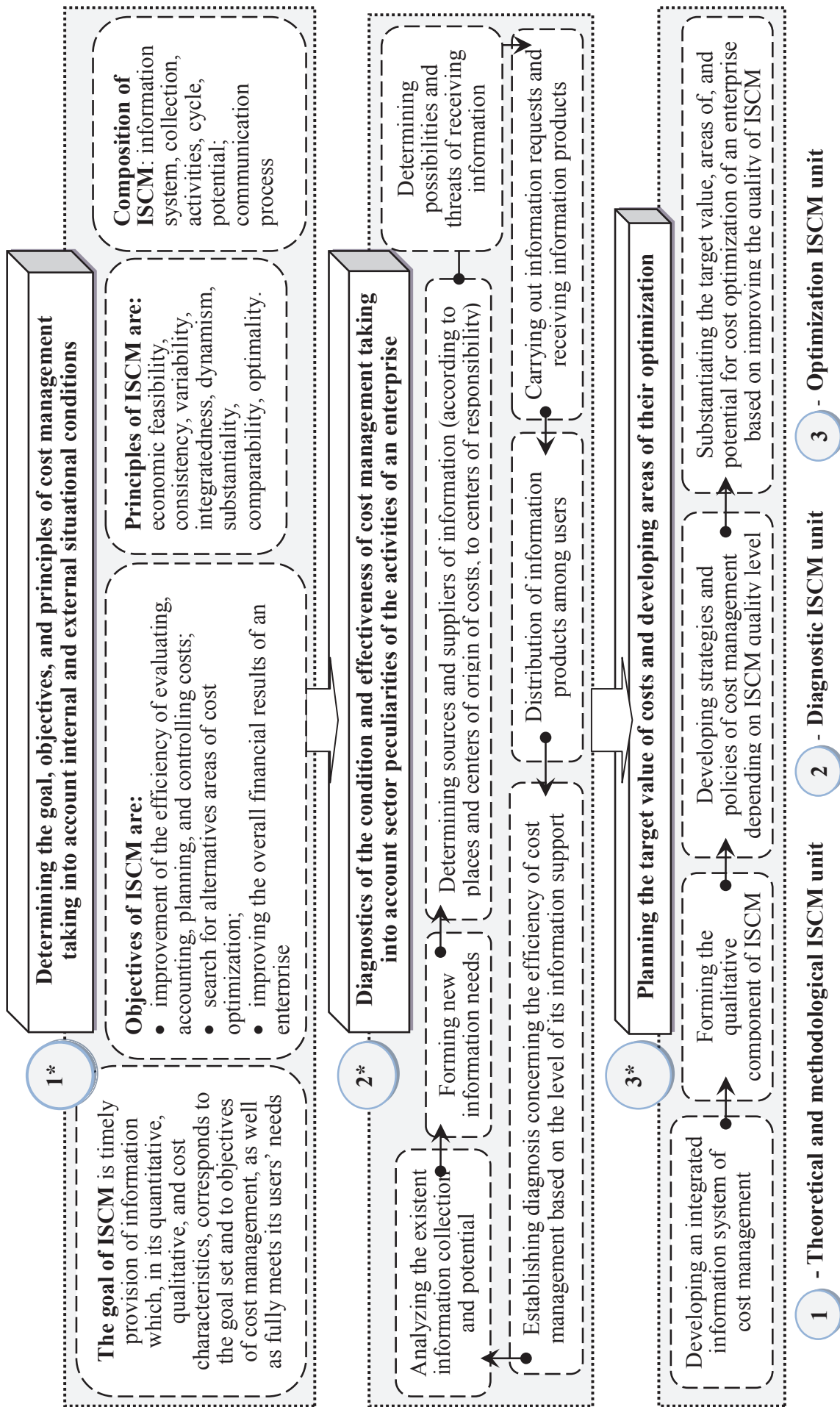


Fig. 2. Conceptual scheme of information support for enterprise cost management

(developed by the author)

Thus, formation of information support for cost management is a complex and time-consuming process. Therefore, consistent implementation of the main stages of this process requires clear and well-grounded concept of information and management that would allow systematizing collecting, storing, and processing information in the context of specific centers of responsibility.

A concept (from Lat. *conceptio* – perception) is a system of views on a particular phenomenon; a way of understanding, interpreting some phenomena; the main idea of some theory [8, p. 154; 10, p. 131]. Applying the essence of this definition to the concept of information and cost management, we deem it appropriate to note that it is an interrelated sequence of actions of subjects of management aimed at searching, processing, transforming, and using certain information to form management decisions concerning cost optimization of an enterprise.

Based on the above, a conceptual scheme of information support for enterprise cost management is shown in Fig. 2. This process is based on the main functions of cost management (diagnosis, planning, optimization, control) and consists of three units: the theoretical and methodological ISCM unit, the diagnostic ISCM unit, and the optimization ISCM unit. Let us consider them in more detail.

First of all, it should be noted that the theoretical and methodological foundation of information support should be formed according to the goal, objectives, and principles of cost management of enterprises taking into account internal and external situational conditions.

In this regard, the purpose of ISCM is timely provision of information that, in its quantitative, qualitative, and cost characteristics, corresponds to the

goal set and to objectives of cost management, as well as fully meets its users' needs. To attain this goal, certain tasks of ISCM presented on the scheme should be accomplished, and the certain principles should be adhered to (tab. 1) [1, 2, 3, 4, 5, 7, 8, 12, 13].

The aforementioned components of the theoretical and methodological ISCM unit are the basis for conducting diagnostics of the condition and the effectiveness of cost management taking into account sector peculiarities of the activities of an enterprise, which takes place due to the implementation of the full cycle of information (the diagnostic ISCM unit). In the process of forming information needs for the purposes of diagnostics of cost management after analyzing the existent information collection and potential, it is very important to find and to determine optimal sources and suppliers of information (such as planned and regulatory reference information, accounting information, financial reports, extra-accounting information) that would correspond to the real capabilities of an enterprise of obtaining it as well as would minimize various kinds of threats and risks concerning future usefulness of information.

Once the sources and the suppliers of the requested information on costs are determined, a direct request for it and receiving an information product take place. An important role is played here by its proper distribution among specific users to determine optimal and economical areas of the use of the information received and to increase its usefulness, that is, to conduct diagnostics concerning the effectiveness of cost management based on the level of its information support.

Information support for cost management at an enterprise must, in the author's opinion, include an optimization unit to determine the planned target

Table 1

The principles of information support for enterprise cost management

| The title of principles | The description of principles |
|---------------------------------------|--|
| The principle of economic feasibility | The principle assumes that costs of enterprises should be considered, first of all, for management purposes, based on their economic content and the management's information needs. This approach should be applied in classifying costs, assessing their value, as well as in their grouping and distribution according to types and centers of responsibility [6, p. 168]. The implementation of the principle requires systematization of conducting management accounting in order to avoid errors in its conducting and generation of inaccurate data on costs of an enterprise. |
| The principle of consistency | The principle requires coordination between all of the information elements of ISCM so that they constitute a single system at all levels of management and in the centers of responsibility, which should ensure viewing the processes of cost management in their interrelations and interdependence in a single information space [3, p. 38]. |
| The principle of variability | Variability of approaches to cost management of an enterprise provides for information support for preparation and implementation of any management decision in this sphere to have to include alternative areas of the use of specific information in order to optimize costs [6, p. 171]. |
| The principle of integratedness | The principle implies that the constituent elements of information support should be integrated not only in the subsystem of cost management of an enterprise, but also in all other subsystems of its general management system. The use of integrated information in the process of cost management will provide an opportunity to ensure consistency of decision-making regarding cost optimization according to both individual places and centers of origin and to the corresponding levels of management – strategic, operational, and tactical. |
| The principle of dynamism | The principle is based on the fact that the information basis of evaluating, planning, and determining the areas of cost optimization should be maximally adapted to trends of the development of the external and internal environment of an enterprise, to its sector peculiarities of functioning, which are characterized by a high degree of dynamism. To this end, the enterprise should use new methods and technologies for collecting, processing, and transmitting information [2, p. 154]. |
| The principle of substantiality | Using the principle is based on the fact that, within the framework of the process of cost management, priority and secondary areas can be singled out – i.e., more or less significant in terms of goals and objectives of management. In this case, cost accounting should be conducted so as to ensure formation of complete and accurate information on issues that are essential for management goals. |
| The principle of comparability | The principle implies that, within the framework of ISCM, comparability of different types of accounting should be ensured, which means the ability for users to compare data of these types of accounting as well as to identify, evaluate, and analyze emerging differences between corresponding data. [7, p. 155]. |
| The principle of optimality | As the main goal of cost management at enterprises is cost optimization in the course of the implementation of ongoing activities, accounting and evaluating costs should be conducted based on adhering to the principle of optimality. In other words, ISCM should be formed so as to eliminate unnecessary duplication of economic work and unjustified increase in expenses for its conduct [6, p. 172]. |

value of costs and to optimize them. For this purpose, it is suggested to develop an integrated information system of cost management, to assess the quality of information support, and to form recommendations concerning its improvement. The latter represent the basis for developing strategies and policies of cost management depending on the level of the quality of ISCM as well as for substantiating target values, areas, and potential of optimization of costs of an enterprise.

All the considered units of information support for cost management have to be typical of all levels of management and centers of responsibility of an enterprise. However, each level has its own set of functions, competencies, and needs relevant information.

Conclusions and suggestions. Thus, information support for enterprise cost management is based on the conceptual framework that is characterized by theoretical and methodological principles, the information cycle functioning for the purposes of diagnostics of costs, of determining their planned target value, areas, and potential for optimization. These principles allow enterprises to timely supply information that, in its quantitative, qualitative, and cost characteristics, corresponds to the goal set and to objectives of cost management. Prospects for further research in this area are linked to the improvement of scientific and methodological approaches to the development of an integrated information system of cost management of an enterprise.

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КОНЦЕПТУАЛЬНІ ЗАСАДИ ІНФОРМАЦІЙНОГО ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ ВИТРАТАМИ ПІДПРИЄМСТВА

Резюме

У статті виявлено роль і значення інформації для процесу управління витратами і підприємства у цілому. Розглянуто сутність та складові елементи інформаційного забезпечення підприємства. На основі визначення змісту процесу управління витратами надано визначення поняття «інформаційне забезпечення управління витратами підприємства». Запропоновано концептуальну схему інформаційного забезпечення управління витратами підприємства на основі трьох взаємопов'язаних блоків.

Ключові слова: концепція інформації, інформаційне забезпечення, управління витратами, інформаційний цикл, потенціал оптимізації витрат.

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КОНЦЕПТУАЛЬНЫЕ ОСНОВЫ ИНФОРМАЦИОННОГО ОБЕСПЕЧЕНИЯ УПРАВЛЕНИЯ РАСХОДАМИ ПРЕДПРИЯТИЯ

Резюме

В статье выявлены роль и значение информации для процесса управления расходами и предприятия в целом. Рассмотрены сущность и составляющие элементы информационного обеспечения предприятия. На основе определения содержания процесса управления расходами дано определение понятия «информационное обеспечение управления расходами предприятия». Предложена концептуальная схема информационного обеспечения управления расходами предприятия на основе трех взаимосвязанных блоков.

Ключевые слова: концепция информации, информационное обеспечение, управление расходами, информационный цикл, потенциал оптимизации расходов.

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МЕТОДИЧНИЙ ПІДХІД ДО ОЦІНКИ РІВНЯ ЕФЕКТИВНОСТІ ПІДПРИЄМНИЦЬКОЇ ДІЯЛЬНОСТІ РОЗДРІБНОЇ ТОРГІВЛІ

У статті запропоновано та обґрунтовано методичний підхід до оцінки рівня ефективності підприємницької діяльності в роздрібній торгівлі, який передбачає проведення процедури зонування на основі матриці, кожен сегмент якої характеризує рівень ефективності за двома основними векторами. Представлено сукупність необхідних елементів інформаційного та математичного інструментарію процесу оцінювання, а саме принципів, критеріїв, показників, методів нормування та оцінки. Обґрунтовано метод формалізованого нормування показників з урахуванням кількісного діапазону можливих значень.

Ключові слова: ефективність, підприємницька діяльність, роздрібна торгівля, підприємство, методичний підхід, оцінка, зонування.

Постановка проблеми. Соціально-економічна нестабільність та динамічність економічної ситуації в країні, що насамперед пов'язано з наслідками фінансової кризи, призвели до значних диспропорцій у всіх сферах суспільного та економічного життя. Дослідження ефективності функціонування соціально-економічних систем, пошук напрямів та можливостей її підвищення завжди привертала увагу вчених різних наукових сфер діяльності. Притаманна сучасному етапу розвитку національної економіки висока інтенсивність конкуренції у сфері роздрібної торгівлі зумовлює необхідність швидкої адаптації торговельних підприємств та своєчасного реагування на вимоги ринку. В умовах клієнтоорієнтованого середовища ефективність підприємницької діяльності в роздрібній торгівлі визначається не лише здатністю реалізовувати товари, а й можливістю задоволення вимог та забезпечення гармонізації інтересів (забаганок) споживачів.

Аналіз останніх досліджень і публікацій. Питанням аналізу й оцінки ефективності діяльності підприємств присвячено багато праць вітчизняних й зарубіжних авторів. Так, дослідженням цих проблем займалися відомі вчені-економісти І.М. Бойчик, О.О. Гетьман, І.В. Ковальчук, С.Ф. Покропівний, В.М. Шаповал, Р. Солоу та ін. Особливий внесок у розвиток теорії ефективності підприємницької діяльності у сфері торгівлі зробили такі вчені-економісти, як В.В. Апопій, І.В. Височин, А.А. Мазаракі, Л.О. Лігоненко, В.А. Павлова та ін. Їхні зусилля були спрямовані на уточнення понятійно-категоріального апарату, розроблення науково-методичного підґрунтя оцінки ефективності діяльності підприємств торгівлі тощо.

Виділення невирішених раніше частин загальної проблеми. У сучасних наукових дослідженнях існує значна кількість методів оцінки ефективності підприємницької діяльності, які майже неможливо об'єднати в окремі групи. Це пов'язано з широким спектром сучасного методологічного інструментарію оцінювання будь-якої економічної категорії, що дає змогу поєднувати різні методи під час розроблення єдиного комплексного методичного підходу.

Проте висока динамічність розвитку вітчизняного ритейлу, значні трансформаційні зміни національної економіки потребують удосконалення наявного методичного забезпечення оцінки ефективності підприємницької діяльності в роздрібній торгівлі з урахуванням нових реалій.

Мета статті полягає в обґрунтуванні методичного інструментарію оцінки рівня ефективності підприємницької діяльності роздрібно-торгівельного підприємства, який базується на застосуванні метода зонування.

Виклад основного матеріалу дослідження. Методика зонування ефективності підприємницької діяльності підприємств роздрібно-торгівлі передбачає проведення процедури зонування на основі матриці, кожен сегмент якої характеризує рівень ефективності за двома основними векторами. Визначені вектори відповідають установленим критеріям ефективності підприємницької діяльності саме в роздрібній торгівлі: прибутковості (традиційно для будь-якої підприємницької діяльності, яка носить комерційний характер) та відповідності (ураховує специфіку ритейла, пов'язану з безпосереднім контактом із кінцевим