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CONSOLIDATION OF THE ACCOUNTING INFORMATION FOR MANAGEMENT OF THE ENTERPRISE FLOW PROCESSES

Iryna Dzobko, PhD in Economics, Senior Lecturer of the Department of Accounting of Simon Kuznets Kharkiv National University of Economics, Kharkiv, Ukraine

Annotation — A sequence of efforts on the regulation of the basic parameters of the organizational structure of the logistics system has been proposed and a clear interdependence between the regulation components has been established. The sequence of the distribution of management responsibility according to the results of the work included in the logistics processes has been shown.

Keywords: accounting information, flow processes, logistics approach.

Under the conditions of the growth of dynamic economic environment the use standards and current developments in the sphere of logistics management is complicated by the objective need to adapt the typical descriptions of the processes to the conditions of a particular situation.

The system of management of the industrial enterprise includes several subsystems: the planning subsystem (strategic and current), the management sub-system of the marketing and sales activity, the subsystem of management of finances, etc. In practice, very often there is a situation where many of the aforementioned subsystems have been developed at the enterprise fairly well: there is documentation, there are relevant specialists, and software has been installed, and so on [6]. As a rule, the worst things regard the consolidation of all these subsystems into the general management system. The top-level management of the enterprise will be responsible for this consolidation, but it is most probable that the regulatory documentation has been developed the least. Implementation of the logistics approach allows you to create a system of logistics-oriented management (hereinafter – LOM system) that provides managers with those means of management that can combine the existing subsystems and remove barriers among

the departments on the issue of the effective movement of the flow processes. It is proposed that the implementation of the LOM system provides for the implementation of the following stages [4].

The offered sequence of the LOM introduction makes it possible to regulate the procedure for the work performance with regulation of the basic parameters of the logistics system organizational structure and establish a clear link between the components of the set of regulation of the logistics systems organizational structure parameters (Fig. 1).

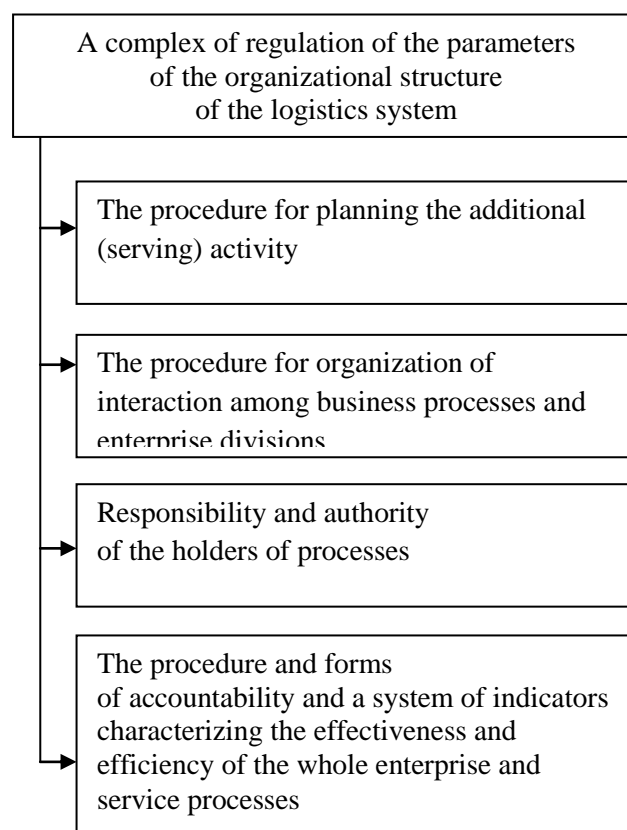


Fig. 1. The components of the complex of regulation of the parameters of the logistics system organizational structure (on the basis of [1; 2])

Current integration tendencies in Ukrainian economy are defined by inner logic of market transformations combined with globalization of international economic relations. Readiness of a society for international cooperation forces each business entity to organize its activity so that to correspond to international standards and to ensure an appropriate level of competitive capacity.

Implementation of the LOM system at the enterprise primarily means the execution of the order of the work according to the description and regulation of the logistics business processes within the framework of which the responsibility is distributed according to the results of the works that are a part of these processes (Fig. 2).

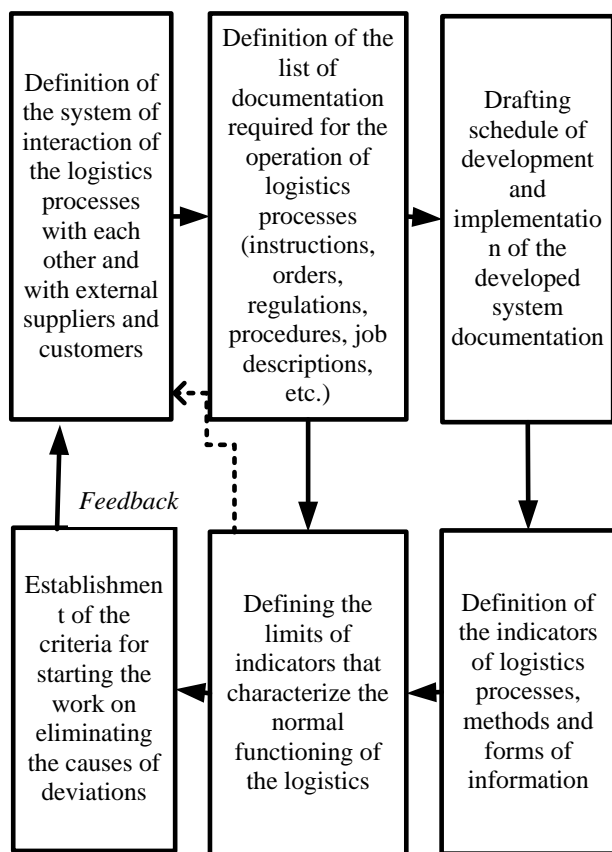


Fig. 2. The sequence of distribution of the management responsibility according to the results of the works that are a part of the logistics processes (on the basis of [5; 2; 3])

It should be emphasized that a special place in the distribution of the management responsibility according to the results of the work belongs to the costs. But, of course, the real model of the cost allocation at the enterprise is more complex than its process representation.

The research findings make a basis for the formation of the organizational and motivational support for enterprise flow process management and provide for regulation of the main parameters of the enterprise organizational structure as a logistics system. The area for further research is the identification of indicators and criteria for management efficiency evaluation at every stage of the value creation chain which have not been properly developed yet.

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Information about the author

I. Dzubko, PhD in Economics, Senior Lecturer of the Department of Accounting of Simon Kuznets Kharkiv National University of Economics, dzebko.irina@gmail.com.

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