

**INFORMATION SUPPORT FORMATION OF OPERATING PLANNING IN
THE CONTEXT OF ENTERPRISE DECENTRALIZATION MANAGEMENT**

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***Abstract.** The article is dedicated to the identification and investigation of the problems of information support formation of operating planning in the context of enterprise decentralization management. The features of organizational structure transformation of management are substantiated.*

***Key-words:** information support, operational activities, restructuring, decentralization management, responsibility centers.*

The necessity to ensure a high effectiveness level and enterprises operational activities efficiency in conditions of market relations with its peculiar competitive challenge sharpness, the independency and entities freedom of choice of strategies and models of economic behavior, mobility status factors of the external environment and t. i. determine the implacability of demands increase on the quality and completeness of information support of the planning process.

To the study of the problems of enterprises operating activity information support were devoted the researches of many native and foreign economists such as I. Blank, R. Kaliuzhnyi, V. Shamrai, M. Shvets, V. Havlovskiyi ,O. Karpenko, H. Kozachenko, Yu. Kornev, O. Leonova, D. Lukianenko, A. Peresada, R. Radziievska, A. Toffler, R. Khimich, N. Khrushch, A. Chukhno, O. Yastremska, and others. However, it should be noted that researcher's attention about mentioned question usually focuses on dealing with individual aspects of operations activities information

support, while the problem of complex approach formation to information support organization for planning the enterprises operation activity remains insufficiently studied and requires further study.

Informational support for planned decisions making should be focused not only at the justification increasing of specific target calculations, but also to contribute the development of self-organization and self-regulation processes, the implementation of which, in its turn, by a certain extent can rely on the prompt correction of possible deviations, which is quite possible in the implementation of agreed planning decisions.

Furthermore, in conditions of variability increasing level and uncertainty in the environmental changes of management, quite common for the enterprises becomes the situation in planning, in terms of which at the initial stage (through difficulties as the matter of principle to the formation of more or less reliable forecast of the environmental management changes) will exist only a primary introduction to the functioning process and development of the corresponding management object, which further concretizes and becomes properly set to goals and objectives, specification of the forecasts parameters and scenario assessments of the future. Information support of planning becomes a powerful basis for this kind of specification, creating a certain management contour for the person's actions support, who makes the decision on choosing the optimum variant among the available alternatives based on the possibilities understanding and expanding the perceptions measures on the content of the key objectives and the structure of its achievement processes. Management features of a given contour formation determines also by its focus on the harmonization of contradictions, which will objectively arise between particular individuals-persons and groups of persons who make the decisions, because of fundamental differences of criteria which these officials guides in this choice.

Consequently, the essential function of a subsystem of information support of operational activities planning is the decision of the communicative tasks, smoothing the contradictions between the aspirations and forms of realization the participants of

the planning process interests.

Moreover, in the most common cases of the characteristics of information parameters necessary for planning decisions justification, can't be expressed and generalized in homogeneous settings, and, conversely, may be reflected in many indicators. Herewith the assessment of the internal and external enterprise environment as the assessment of its characteristics will be significantly based on the calculation and analysis of relevant quantitative indicators, supplemented by subjective expert opinions that often expresses by fuzzy concepts.

In the practice of information base forming for making planning decisions also arises the necessity to identify general trends in economic condition of the enterprise in time. It is obvious that the solution to this problem involves performing of at least the following steps and procedures: calculation of necessary indicators for several periods; determination of trends of each indicator individual changes; identification of trends in changes of qualitative characteristics; deciding on the overall trend of change in economic situation of the enterprise as a whole.

Most often, the solution of this problem comes to the development of an assessment system for qualitative characteristics or (in the best case) mathematical modeling, which allows on enough formal basis to obtain a general assess of the economic condition of the enterprise. To the structure of economic modeling process based on the use of data streams generated in the management contour of information support of planning, together with the construction of the model comes the development of solution algorithm constructed in the form of mathematical task and the analysis of the obtained solution. The peculiarity of such approach can be the fact that this formalization not always consistent with existing experts and users point of views who operate with qualitative assessments – so as, for example, financial-economic state of the enterprise can be characterized by qualitative assessments with a significant degree of linguistic uncertainty, and it is exactly the vision that will often determine the disposition of decision-makers to make certain kinds of decisions (regardless to fuzzy information signals that deny or cast doubt on such a choice).

The solution of the following contradiction, seems appropriate to solve by

specific problems items identification that are in unsatisfactory condition (are the source of management problems appearance), which of course includes the parameters reviewing of the planning object at the nodal points. Such reviewing leads to a gradual reduction in the number of operating assumptions (as well as the specification of expert assessments), as the parameters which are elected by the following indicators: variables whose values can be compared with some predetermined or reference characteristics; the associated signs that may be weakly associated with certain elements of the system, but are able to exert a combined influence on various spheres of operational activity and often play consequently a significant role in the process of plans implementation.

However, it should be noted that reviewing only financial-economic or enterprise-technological aspects of the enterprise operating activity (what the approach described above was oriented to) does not allow to ensure the systemic nature of balanced system plans building in this area. More appropriate seems to be only the package treatment of a wide range of indicators that determine effectiveness of OA, and also establishment of its relation closeness, the logic of mutual influence etc. However, the indicators relations between themselves are partially weak or totally non-formalized nature very often makes it impossible to use in the planned work methods with a strictly formalized representation of data and models that can be unambiguously interpreted by consumer. On the other hand, excessive high-quality variety of economic life does not allow establishing a single criterion of real processes valid simplification. Necessary and sufficient measure of simplification is established in each separate process, considering the peculiarity of the modeled event.

Authenticity of economic model object of planning construction defines not only by the process simplification accepted measure of assessment, but mainly by, as it was presented in the reflection model of real process that reflects economic trends of some areas economic relations of operating activities, and indicators reflecting its state. Such relations can mirror "behavior logic" process and its structure, describe the resources usage variants and economic relations, etc. Thus, economic justification of planned decisions should be based on the principles of a systematic approach.

It is obvious that solutions support of various types and various problematic orientations should be identified with the use of respectively different information in other words, requires an achievement of a significant level of information support differentiation. During the implementation of such delimitation type the main attention should be focused on ensuring the integrated nature of planning decisions, namely such as one that takes into account various aspects of analytical support of procedures for the plans preparation and justification of decisions. A complex system of this kind could make the support not only for the operating information collection, but also, for example, the substantiation for strategic management decisions and other problems decision that determines by the vagueness of the initial information.

During the formation of the integrated information support of the organizational system for planning the enterprise operating activity raises a number of complex situations related to over conservative nature of changes perception that is inherent to the internal environment of the enterprise. However, even awareness of the reaction necessity on changes, not always is the driving force behind the real measures implementation focused on enterprises adaptation to conditions for actions that had been changed. Therefore, the information management system of operation activity planning must perform the function of such activities stimulation factor (through the identification and strengthening of weak at first, and for the future -- more intense signals about the necessity to react on changes), as well as to promote a proper transformation of the planning system organizational component.

A typical example confirming the positive influence of information support components of operating activities planning on the processes of internal transformation processes at enterprises, should be considered firstly as the situation of management decentralization (restructuring).

In the process of restructuring the enterprise faces the problems, the solution of which largely depends on the adequacy of the structure organization and the system of the management device to the set goals and objectives. In consequence of this, the main element of the restructuring process becomes a change of management organizational structure by carrying out partial decentralization of functions, rights

and obligations distribution. Of course the autonomy of structural units according to the above described principle regards as the allocation of the "responsibility centers", which should include the following: costs center, profits center, sales center, projecting center.

Proper execution of the planning functions acts as a foundation basis for successful implementation of the project of enterprise management decentralization ensuring. So, even at partially decentralized management structure, the senior manager should monitor and evaluate the work of lower-level managers who, in its turn, must execute self-control and inform the senior managers about activities result. An obligatory condition for such monitoring and accountability is the formation of a proper information support, which provides the collection, processing and transmission of information about activities results of each responsibility center. However, on the other hand, an extreme radicalism in the implementation of such measures can lead only to the loss of senior managers control over primarily financial flows, about what, in the first place can attest the increase of frequency and magnitude of factual indicators deviations from the level provided by the plans, increase of creditors and accounts receivable, etc.

In addition, the need in support of a proper justification level of plans and effective implementation of made decisions in conditions of limited resource base of enterprise functioning and development, even within the autonomy management structure, primarily involves the implementation of unified financial policy ensuring based on preserving a certain level of centralization of the planned work. Herewith, it should be ensured the unity and interconnection of a hierarchical system of financial plans components that would ensure the effective use of financial resources, the formation of which occurs in the process of operating activity (regardless of its specific areas or units, which this formation associates with). The most productive way of mentioned question solution, from the point of view of the author, is the use of the budget method for operating activities planning and development of the appropriate to the requirements of the budget system plans implementation and information support. Consolidation of the results of procedures execution of budget

operating activities planning by autonomous units and the enterprise as a whole is a key stage of plans system formation of engineering enterprise operating activities with decentralized management structure.

The basic reason for the development of information support consolidated system should consider marketing forecasts and goods and services sales plans. Formed on this basis planned tasks for the goods sale acts as a guide for production budgets formation and planning of capacity utilization.

The final stage of information support of planning enterprises operating activity formation process becomes an assessment of operating activities, and also develops proposals for revising and refining the existing system of medium - and long-term plans. The results of such evaluations can also serve as a basis for changes implementing in the organization of the planning process.

The possibility of the tasks solving which the enterprise faces with, in the restructuring process, largely depends on the adequacy of system structure and management device organizational to goals and objectives. An obligatory condition for the transformation of the management organizational structure, performed through the partial decentralization of the functions distribution of rights and duties is the formation of proper information support, which provides the collection, processing and transmission of information about the activities results of each responsibility center.

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