

INFORMATION SUPPORT AND METHODS OF THE PERSPECTIVE ANALYSIS

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ABSTRACT

The effective management of economic activity of the enterprise in the conditions of market economy is impossible without information support. The financial policy and decisions made on its basis directly depend on the level and quality of information support. With the development of information systems and technologies information plays the increasing role and gets great value in management of economic activity of the enterprise.

Information in the conditions of market economy becomes one of the most important resources of production. Timely receiving and usage of which, in solving to a measure depend a choice of the effective direction of development, minimization of commercial and financial risks, timeliness of updating of development plans, acceptance scientific and proved the correct administrative decisions which have defining impact on improvement of economic and social situation of the enterprise. The perspective analysis, as well as a whole, the economic analysis, is based on system of economic information is subdivided on planned, quick, accounting and statistical

Officials need the information which will help them at decision-making, control and regulation of administrative activity (for example, the price of goods, costs of production, demand, competitiveness, profitability of the goods released by the enterprise). Shareholders need to have data on the cost of their capital investments and profit which they provide. Creditors and owners of the loan capital need information on ability of firm to fulfill the accepted financial obligations. Statistical bodies also collect accounting information and thus pay attention to the detailed data on marketing activity, profits, capital investments, stocks of the goods, paid dividends, the share of profits absorbed by the taxation. Besides, Management of internal receipts of the budget needs obtaining information on the sum of profits which is subject to the taxation. All listed types of information are necessary for development of policy of management by economy. Thus, information system of the economic analysis including its perspective view, it has to be formed and improved taking into account the listed above requirements that is a necessary condition of increase of effectiveness and efficiency of the analysis.

Distinctive signs of each of the types of the economic analysis stated above depending on their role in management process are their target orientation, objects of research, sources of information and carrying out methods. In production branch the analysis can't be limited to a framework of a certain enterprise, it has to reveal competitive advantages of the enterprise for comparison with other rival enterprises. Usage of comparisons to external managing subjects helps to understand the current relative changes of receipts from realization, the income and cash flows, and also can promote more effective adoption of financial strategic decisions within system of the accounting of expenses.

The methods of the perspective analysis, unlike the operational and retrospective analysis, define the organization future. They are divided into three main groups: 1) the pragmatical; 2) the extrapolation; 3) kazulny. With the methods which are characterized above, the perspective analysis includes in itself traditional methods of the economic analysis as isolated branch of special knowledge (absolute, relative and average sizes, comparison, group, an index method, statistical and economic-mathematical methods.

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