SECTION 1. ACCOUNTING AND AUDIT

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1.1 Improving the usefulness of analytical support for decision-making

The market environment of enterprises significantly changes the established approaches to management. Accordingly, a management system is formed, which should ensure the performance of a set of functions by economic entities, in particular: planning, regulation, motivation, accounting, control and analysis. Therefore, provision acts as a service function for the existence of the system and its structural components. Provision, as noted by T.A. Gogol, is a set of means, measures and conditions necessary to maintain the system in a state of operation [1, p.15].

Each of the management functions requires full-fledged information support, which is formed in the process of collecting, processing, summarizing and saving economic information and its exchange to various structural divisions of the management service in order to fulfill the tasks set before the management system for the stable functioning and development of the enterprise [1, p.16]. According to another interpretation, information support of the process of making management decisions is understood as the step-by-step processing by management staff of an array of various types of information at all stages of this process using accounting and analytical methods for the purpose of studying a management problem, identifying alternative management solutions, and monitoring its implementation [2, p.204]. Information support includes subsystems in accordance with individual management functions, its structure, and organizational regulations. Thus, for the implementation of functions of planning, regulation, motivation, proper (intra-system) information support is necessary as a set of input and output information of a planned, regulatory nature. System-wide information support, which covers the management decision-making system, is also important. System-wide information support is characterized by its basing on analytical assessments. Analytical information is a mandatory component of management information support, which provides communication with other components of the management system through information exchange.

The essence of this relationship is that:

1) analysis is an active tool in the management decision-making process, which increases its efficiency and the level of relevance of information used by managers of all levels;

2) through analytical procedures, not only the data of the internal environment, but also the external environment are processed, which ensures the leveling of a significant number of risks and uncertainties in business conditions;

3) analytical support as a constituent element of the management information system ensures relationships with the accounting system through the maintenance of analytical accounts to reflect the studied objects, processes and phenomena, as well as through the identification of all subsystems of the accounting system;

4) analytical support is formed based on the information of certain types of analysis, the choice of which depends on the information requests of the management staff and the complexity of the management problem (task);

5) analytical information is extremely important at the final stages of making management decisions, their adjustment if necessary and determination of the level of achievement of set management goals [2, p.212].

In the table 1 gives approaches to the interpretation of the concept of "analytical support".

According to the above definitions, an important feature of analytical support is its systematicity, practically it is a complex of organizational and methodical analytical processes serving the performance of all management functions.

Often in scientific research, analytical support is combined with accounting, which to some extent is logical from the standpoint of forming an information base of analytical calculations and procedures.

Table 1

Generalization of interpretations of the concept of "analytical support"*

Author, source of information	Definition of the concept
Brukhanskyi R.F., Parkhomets M.K., Pucenteilo P.R. [4, p.130-131]	Analytical support is a data collection system, which provides for the grouping of information in the required section for the needs of management, preparation of accounting and analytical reporting. Analytical support of the company's activity is a purposeful organized activity of persons responsible for the collection, processing and analysis of internal and external information necessary for the management of the company. Analytical support is a continuous process of supporting management decisions with the help of certain organizational and technological procedures, information systems and the level of qualification of accounting and analytical apparatus specialists
Tarasova T.O. [5, p.225-226]	The analytical component of accounting and analytical support provides a quantitative and qualitative assessment of changes occurring within a specific business process and provides an opportunity to assess the development trends of economic phenomena (identification of economic trends, identification of social changes, purchase motivation, market segmentation and buyer typology).
O.V. Lukyanets [6, p.218]	Analytical support for the management of economic activity is a constantly acting factor in increasing the efficiency of the enterprise's activity due to the activation of the enterprise's information resources. The product of the analysis is analytical information representing a set of primary, summary and analytical indicators, which is formed by the structural units of the enterprise.
Tax Code of Ukraine [7]	Information and analytical support for the activities of supervisory bodies - a set of measures for the collection, processing and use of information necessary for the performance of the functions assigned to supervisory bodies.

*compiled by the author based on [4,5,6,7]

At the same time, analytical support has a fundamentally different purpose and task within the framework of the management system. It is about unification thanks to the used methodological tools and produced information of all other management functions. In the end, a synergistic effect of their interaction is created.

The purpose of analytical support for the adoption and support of management decisions is to substantiate their expediency, correctness, and timeliness in the relevant range (that is, for the tactical level of management - daily, situational, for the strategic level - if necessary, the formation or adjustment of the business strategy and its components). A number of scientists believe that analytical support is the preparation of relevant information processed with the help of analytical methods in accordance with the requests of management personnel [2, p.205].

The tasks of analytical support for enterprise management are to study:

- the efficiency of the use of resources, financial and economic activity and business activity in the past, present and future;
- financial condition - liquidity, solvency and financial stability;
- organizational and technological level of production, management and identification of reserves for its increase [4].

The list of analytical support tasks should be expanded in connection with the growth of innovation processes in general in the economy and at enterprises, the emergence of new management objects, the high dynamism of processes of an organizational, technological, and managerial nature in the operational, investment, and financial activities of the enterprise. In view of this, the main tasks of analytical management support are as follows:

a) at the tactical level:

- provision of input and output media for all management functions;
- determination of the state and efficiency of the use of the company's resources and its economic potential;
- assessment of indicators reflecting business processes and functioning of the enterprise's business system in general;
- analytical interpretation of individual processes and overall operational, investment, financial, and innovative activities of the enterprise and its structural units (responsibility centers);

- analysis of the behavior of the company's cash flows;
- analysis of expenses, income, financial results of the enterprise;
- analysis of the financial state of the enterprise.

b) at the strategic level:

- analysis of business competitiveness;
- analysis of economic security of the enterprise;
- analysis of the balanced development of the enterprise and its components (economic, social, environmental);
- risk analysis;
- assessment of the level of investment attractiveness of the enterprise;
- assessment of strengths and weaknesses, opportunities and threats for the enterprise;
- analysis of the influence of the external environment on the company's activities.

To form effective analytical support, the directions of interaction of the relevant objects should be clearly defined. So far, these issues have not been sufficiently agreed on theoretically and methodologically.

In the last century, a typical management organization was formed at enterprises, which includes a number of objects related to resource provision, separate processes, operations, types of activities characteristic of their statutory activity. However, effective management requires complex analytical support to coordinate the state and dynamics of each object with the tactical and strategic goals of the company's management, which directly depends on the objects of analysis.

A great contribution to the development of the methodology of complex analysis of economic activity was made by such economists as M.I. Bakanov, S.B. Barnholts, E.V. Dolgopolov I.I. Karakoz, E.V. Mnykh, O.V. Oliynyk, V.I. Otenko, V.K. Savchuk, V.I. Samborskyi, H.M. Tatsii, M.G. Chumachenko, A.D. Sheremet.

According to V.I. Barylenko [8], G.I. Kindratska, A.G. Zagorodnyi, Yu.I. Kulinyak, a comprehensive analysis of the economic activity of a company is, in particular, the production process (production and sale of products, activity costs), production resources (fixed assets, material and labor resources), financial results and financial condition of the company. [9, p.44]. H.V. Stolyarchuk believes that a comprehensive study of the economy of enterprises involves the systematization of indicators, since a set of indicators, no matter how comprehensive it may be, without taking into account their interrelationship, mutual coordination, cannot give a valid idea of the efficiency of economic activity. It is necessary that specific data on various types of activity are organically linked together in a single comprehensive system. Depending on the object of analysis, all indicators are grouped into subsystems [10, p.11]. The scientist offers a system of eight groups of indicators:

1. Indicators of the initial conditions of the enterprise.
2. Indicators of the use of means of production.
3. Indicators of the use of labor items.
4. Indicators of the use of labor resources.
5. Indicators of production and sales of products.
6. Product cost indicators.
7. Profit and profitability indicators.
8. Indicators of the financial state of the enterprise [10, p.12]

However, the specified list needs to be systematized according to a systematic approach. In this sense, it is appropriate to single out three groups of objects of analytical management support, although they have a lot in common in methodological and organizational approaches to analysis, as follows:

- resources;
- processes, operations, activities;
- effectiveness (Fig. 1).

The first group includes analytical management of production potential, material, labor, information, and financial resources.

To the second group - analytical management support:

- business operations, business processes;
- the company's activities (operational, investment, financial, innovative, socially oriented);

- balanced development of the enterprise;
- cash flows of the enterprise.

The most numerous in terms of essential characteristics and similarity of theoretical and methodological approaches is the third group of objects, which includes:

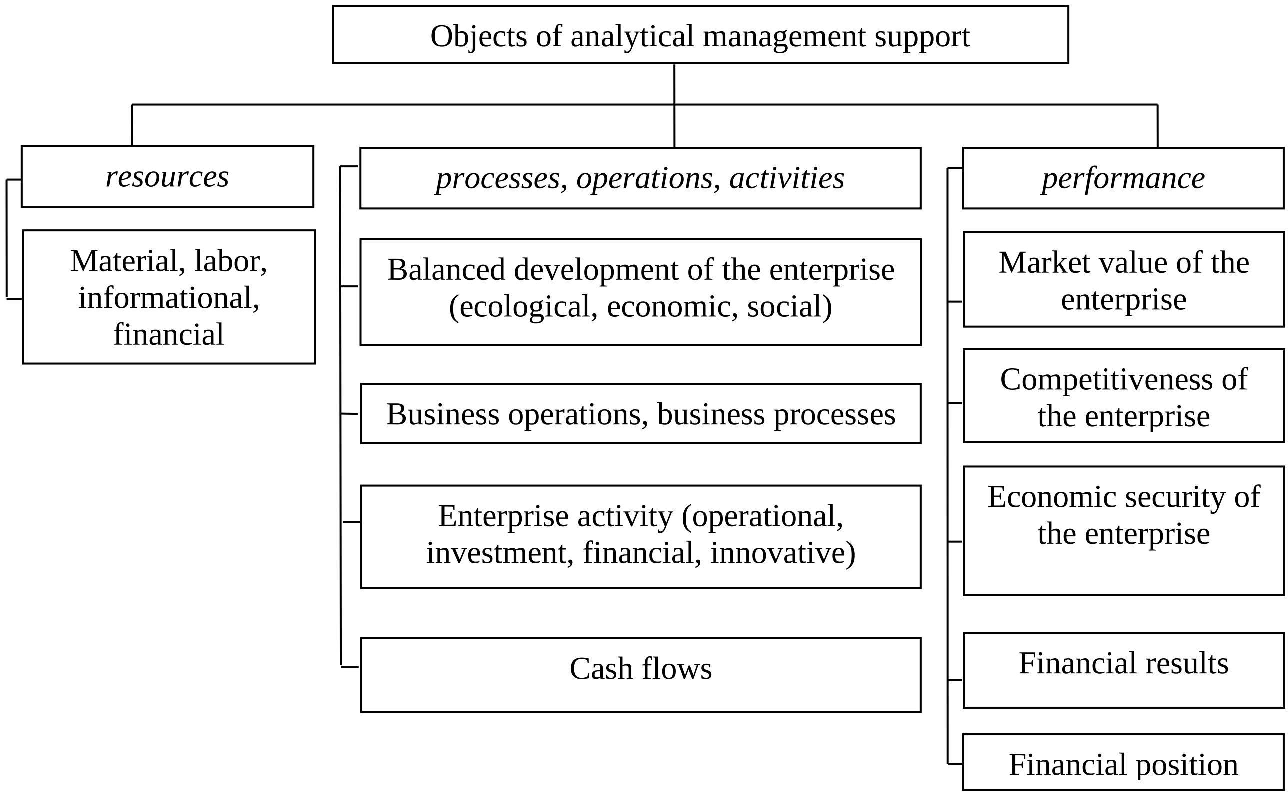

Fig. 1. Grouping of management analytical support objects*

*composed by the author

- financial results (income, expenses);
- financial position;
- the market value of the enterprise;
- competitiveness of the enterprise;
- economic security of the enterprise.

In the financial sphere of enterprise activity, the main objects of management (financial management) are: expenses, income, financial results, current and non-current assets, capital, liabilities, cash flows, investments, economic security.

Due to the expansion of the range of problems that must be solved by the management of enterprises as a response to the challenges and threats of the market environment, the need to ensure survival guarantees in the current period and in the future, new management objects have arisen that require appropriate analytical support. Currently, managing the economic security of the enterprise and ensuring the competitiveness of its products (works, services) is extremely important for neutralizing and eliminating threats from competitors. At present, insufficient attention is paid to the comprehensive analysis of the operational activities of enterprises. The need for an operational response to the processes of supply, production and sale of products led to the separation of business process management.

In the 21st century, management of the economic development of the enterprise is possible on the basis of balance as a priority strategy, that is, taking into account environmental, economic and social components. The growth of the market value of the enterprise is of great importance for the owners, which is also a relatively new management object that requires appropriate analytical support.

To manage balanced development, analytical support is required for almost all objects of analysis. To some extent, they are related to the operational, social and environmental aspects of the enterprise. In particular, the economic development of the enterprise directly depends on the availability, structure, dynamics and efficiency of the use of non-current and current assets, the use of labor potential, the search for and implementation of innovations both in the production process and in products (works, services), attracting investments for the implementation of business projects to obtain competitive advantages and expand business sectors of the enterprise. For ecological development, basic means and intangible assets of environmental purpose are needed, which are used in the process of implementing the environmental program of the enterprise.

New objects of analytical support do not eliminate the existing ones, but only diversify the interaction, causal and functional relationships between them, supplementing them on the basis of a systems approach. There is an adjustment of theoretical, methodological and practical approaches to existing objects (Table 2).

Table 2

Identification of the interaction of objects of analytical support enterprise management*

	Balanced development of the enterprise	Business processes	Operational activity	Investment activity	Financial activity	Economic security
1. Non-current assets	+	+	+	+		+
2. Current assets	+	+	+			+
3. Enterprise capital	+	+		+	+	+
4. Obligations	+	+	+		+	+
5. Income	+	+	+	+	+	+
6. Expenses	+	+	+	+	+	+
7. Financial results	+	+	+	+	+	+
8. Cash flows	+	+	+	+	+	+
9. Investments	+	+	+	+	+	+
10. Innovations	+	+	+	+		+
11. Economic risks	+	+	+	+	+	+
12. Production program	+	+	+			+
13. Personnel	+	+	+			+

*composed by the author

Social development also largely depends on the level and direction of the enterprise's social expenditures, the positive dynamics of its financial results, and innovations in socially oriented business.

Analytical information about all possible objects is also associated with business process management. Its systematic processing allows to determine the priorities, strengths and weaknesses of the enterprise. Also, information on the state and behavior of non-current and current assets, liabilities, expenses, income, financial results, cash flows, production program, personnel and other objects is necessary for the management of operational activities.

For effective management of business processes, operational, investment and financial activities, balanced development of the enterprise, the most requested information is information on expenses, income, financial results, cash flows, investments and economic risks. We support the opinion of I.V. Klymenko, who emphasizes the need for the formation of methodological provisions of economic analysis as the basis of information provision at a new high-quality level of business process management of a motor vehicle enterprise [11, p.1].

The identification of the interaction of the objects of analytical support of enterprise management creates the necessary prerequisites for improving the methodology of analysis of the relevant management objects, taking into account their causal and functional relationships and dependencies. At the same time, the necessary level of efficiency of the analysis is possible under the condition of regulation and compliance with the qualitative characteristics of the usefulness of analytical information, the realization of its value.

A modern management system requires appropriate accounting and analytical support. In order to take into account and realize the informational needs of management subjects as much as possible, analytical support, along with accounting, must meet the criteria of usefulness and possess consumer values. We agree with the opinion of V. I. Otienko, V. V. Ivanienko, and G. F. Azarenkov that economic analysis provides practical utility and increases the effectiveness of practical activities [12, p.11].

Management of an enterprise in market conditions is a complex set of processes and operations united by the goals and tasks defined by its management. Coordination of all elements of this aggregate is carried out thanks to the involvement of subsystems - functions of the management system - organization, planning, accounting, analysis, control, motivation and regulation. Each of these subsystems produces its own information resource and product, the use of which has a corresponding synergistic effect and allows for balanced and timely management decisions. The information generated in the analysis subsystem is very important for decision-making by the company's management. Its feature is that it is formed using information from other control subsystems. In the analytical subsystem, it is worked out, systematized in accordance with the defined tasks using methodological techniques of economic analysis. The generated analytical information, in turn, is transferred to the management of the enterprise or structural divisions for decision-making. In order for analytical information to be useful for management, it must meet a number of criteria. Professor M. S. Pushkar refers to the criteria of usefulness of information: connection of information with the purpose of management; the ability to provide management of relevant information; exceeding the effect of using information over the costs of ensuring its management; regulation of the management system based on the received information [14, p.8]. The criteria for the usefulness of analytical information are detailed in its qualitative characteristics. They are a measure of materializing the informational needs of the managing entity, which are, as a rule, very differentiated. That is why scientists single out the characteristics of the usefulness of the information produced in the analysis subsystem. According to T.A. Gogol, an individual user of information has his own criteria for evaluating the usefulness and quality of information, based on his own work experience, qualification level and functional duties [1], that is, the choice of criteria is largely influenced by a subjective factor. Therefore, it is logical to develop an algorithm for identifying the criteria of analytical information in terms of relevant qualitative and quantitative characteristics (according to existing approaches). According to N. I. Parafiynyk, there are two approaches to understanding the essence of information - semantic and statistical. The semantic approach is based on qualitative parameters: content, meaning; statistical - to determine the amount of information as a quantity that has a physical dimension, the qualitative side is not taken into account [15]. Therefore, the list of characteristics of analytical information, which refers to qualitative and quantitative according to the semantic approach, needs to be clarified, which will allow forming a more objective assessment of analytical support, and, accordingly, ensure an increase in the level of efficiency of enterprise management.

The value of information is determined by the ability of economic information to satisfy the needs of decision-making subjects in accordance with their identified needs. The concept of "information" (lat. Informatio - explanation, presentation) is interpreted in different ways, of which the most general and broad definition is "reflection of diversity" [16, p.582]. Accordingly, the reflection of the dynamism of the external and internal environment of the enterprise through information flows has a constant tendency to differentiation, that is, there is a constant change in utility. This especially applies to the value of analytical information as an integrated subsystem in the information support system.

The peculiarity of analytical information is that it is associated with different levels and stages of the accounting process: primary, synthetic and analytical and consolidated accounting. Thus, primary accounting data is one of the information sources of operational (situational) analysis. Synthetic and analytical accounting serves as an information base for current analysis, and on the basis of financial reporting data, its financial condition, financial results and cash flows of the business entity are analyzed.

At the same time, the volumes and level of detail of analytical information differ. There are also differences in the regulation of the value of accounting and analytical information. International Financial Reporting Standard 1 "The First Application of International Financial Reporting Standards" defines the necessary quality characteristics of financial reporting, which regulate the characteristics of information at the summary accounting stage, namely:

- transparency for users;
- comparability in all displayed periods;
- the costs of obtaining it should not exceed the benefits for users [17].

The International Accounting Standard 1 "Presentation of Financial Statements" [18] recommends considering the reliability of the information provided in it as a clarifying condition for the quality of financial statements.

The qualitative characteristics of financial reporting, regulated by NP(s)BO 1 "General requirements for financial reporting" [19], namely:

- intelligibility and comprehensibility for its users;

- relevance of information that affects decision-making by users, provides timely assessment of past, present and future events, confirms and corrects assessments made in the past;
- reliability;
- comparability.

The qualitative characteristics of financial reporting regulated by international and national standards are indicated in the table. 3.

Table 3

Qualitative characteristics of financial reporting information in accordance with international and national standards*

	IFRS 1	IAS 1	NP(s) BO 1
Transparency for users	+	-	-
Comparability in all displayed periods	+	-	-
The costs of obtaining it do not exceed the benefits for users	+	-	-
Certainty	-	+	+
Ease of use and comprehensibility for its users	+	-	+
Appropriateness of information	-	-	+
Comparability	-	-	+

*compiled by the author based on [17,18,19]

As can be seen, the most detailed are the requirements of the International Financial Reporting Standards, which is logical, since they are a conceptual basis, a means of harmonizing and taking into account the various information needs of users and the capabilities of the accounting system.

V.P. Klochan proposes to determine the quality of information according to the following criteria: purpose, value, reliability, reliability, sufficiency, speed of action, frequency, continuity, method and form of presentation, deterministic nature. We support V.P. Klochan's opinion that the value of information is determined by the economic effect of its use [20, p.85].

Professor L.M. Kindratska proposes to separate the relative and absolute value of accounting information. The absolute value will be the information formed in full compliance with the legal framework, i.e., that which meets all the qualitative characteristics prescribed in the conceptual basis of international financial reporting standards (understandability, relevance, reliability, comparability). The relative value is directly linked to the management link of the business entity and is formed in relation to its requests [13].

Considering the above, there are reasons to distinguish the absolute and relative value of analytical information. The absolute value of analytical information is an embodiment of the social usefulness of data produced by the analytical subsystem in accordance with the quality characteristics of information regulated by state and non-state institutions, as well as scientifically substantiated by scientists.

A number of studies have been conducted on the qualitative characteristics of analytical information. The works of M.S. Pushkar [21], M.I. Sapachova [22].

The most detailed list of qualitative characteristics of analytical information, proposed by M.I. Sapachov and S.I. Skaraban Scientists single out such a significant number of qualitative characteristics due to the presence of many types of analysis that produce one or another information for decision-making. The given list of qualitative characteristics in aggregate can ensure the achievement of the absolute value of analytical information.

Qualitative characteristics of the value of analytical information are in a logical relationship with accounting ones, since analysis and accounting are synergistically and functionally related. Analytical information is based on the data of primary, synthetic and analytical accounting, financial reporting. Its quality and value largely depend on the quality of accounting. Therefore, in order to strengthen the synergistic effect, it is worth supplementing the list of qualitative characteristics of the actual analytical information determined by scientists with qualitative characteristics of accounting information, which will ensure the absolute value of the analysis data (Table 4).

The relative, i.e., individual value of analytical information is somewhat subjective and may influence the choice of alternative options.

Table 4

Generalization of the positions of scientists regarding qualitative characteristics analytical information*

Authors (source of information) / Characteristics of the usefulness of information	SI. Skaraban, M. I. Sapachov [22]	The author's opinion regarding the absolute value of analytical information
Ability to ensure management of relevant information (relevance, appropriateness)	+	+
Exceeding the effect of using information over the costs of obtaining it	-	+
Suitability for automation	+	+
Continuity	+	+
Perspective	+	+
Operativeness	+	+
Timeliness	+	+
Certainty	+	+
Neutrality	-	+
Representativeness (complete coverage)	+	+
Comparability (comparison)	+	+
Materiality	-	+
Truthfulness	-	+
Functionality	+	+
Value	+	+
Accessibility	+	+
Additivity	+	+
Transparency for users	-	+

*compiled by the author based on [22]

The relative (individual) value of analytical information is determined depending on the following factors:

- strategic guidelines and economic policy of the enterprise;
- type of management policy;
- accounting policy;

- the principles and functions that form the basis of the information subsystem of the management decision-making and support system;
- level and nature of impact;
- types of economic activity analysis used in enterprise management;
- information needs of other users of analytical data,

In order to further improve the methodological and organizational principles of analysis, it is important to determine the relationship between the qualitative characteristics of analytical information and the main types of analysis that are carried out at many enterprises of Ukraine (Table 5).

Table 5

Interrelationship of qualitative characteristics of analytical information and main types of analysis*

Qualitative characteristics of analytical information	Retrospective analysis	Operational (current, situational)	Strategic analysis
Appropriateness, relevance	+	+	+
Exceeding the effect of using information over the costs of obtaining it	+	-	+
Suitability for automation	+	+	+
Continuity	+	+	+
Operativeness	-	+	-
Timeliness	-	+	-
Certainty	+	+	+
Representativeness (complete coverage)	+	-	+
Comparability (comparison)	+	+	+
Materiality	+	+	+
Truthfulness	+	+	+
Functionality	+	+	+
Value	+	+	+
Accessibility	+	+	+
Additivity	+	+	+
Transparency for users	+	+	+
Ingenuity and comprehensibility	+	+	+

*composed by the author

The results of the conducted research confirm that qualitative characteristics that determine the value and effectiveness of operational (current, situational) analysis are most fully used, which is related to its relevance for real-time management, the need to make balanced management decisions in a timely manner.

Also, an important feature and means of ensuring the value of analytical information is its coordination with the principles of management - in general and financial management as its important part, in particular.

Among the most important principles of financial management, I.A. Blank includes:

1. integration with the general enterprise management system;
2. the complex nature of the formation of management decisions;
3. high management dynamism;
4. variability of approaches to the development of individual management solutions;
5. focus on the strategic goals of enterprise development [23].

The nature of the relationship between the principles of financial management and the qualitative characteristics of analytical information is presented in the table. 6.

Table 6

The relationship between the principles of financial management and the qualitative characteristics of analytical information*

Qualitative characteristics of analytical information	Integration with the general enterprise manageme nt system	The complex nature of the formation of management decisions	High management dynamism	Variability of approaches to the development of individual management solutions	Orientation to the strategic goals of the company's development
Appropriateness, relevance	+	+	+	+	+
Exceeding the effect of using information over the costs of ensuring its management	+	+	+	+	+
Suitability for machine processing	+	+	+	+	+
Continuity	+	+	+	+	+
Perspective	-	-	-	-	+
Operativeness	-	-	+	-	-

Continuation of table 6

Timeliness	+	-	+	+	-
Certainty	+	+	+	+	+
Neutrality	-	-	-	-	+
Representativeness (complete coverage)	+	+	-	+	+
Comparability (comparison)	-	-	-	+	+
Materiality	+	+	+	+	+
Functionality	+	+	+	+	+
Value	+	+	+	+	+
Accessibility	+	+	+	+	
Additivity	+	+	-	+	+
Transparency for users	+	+	+	+	+
Ease of use and comprehensibility for users	+	+	+	+	+

*compiled by the author based on [23]

The following qualitative characteristics of analytical information are most in demand in the process of implementing the principles of financial management: the ability to provide management of relevant information (relevance, relevance); continuity; certainty; functionality; value; accessibility; transparency for users; ease of use and comprehensibility for users.

The completeness of providing management with relevant (appropriate) information is directly related to the high dynamism of managerial decision-making in management. Relevant analytical information when making a management decision significantly increases effectiveness in conditions of increasing uncertainty of the information environment.

Using irrelevant information can lead to the following consequences:

1) making an erroneous decision as a result of distortion of information that describes the problem situation, according to which a decision must be made;

2) reducing the efficiency and increasing the complexity of the decision-making process. Even in the absence of false information, the manager receives redundant information, which increases the decision-making time.

According to V.M. Protsenko's research, relevant information in enterprise management should be considered at three levels:

1. The syntactic level determines the external form and structure of information messages and is related to the way information is presented, regardless of its semantic qualities and usefulness. At this level, the forms of presenting information for its transmission and storage are considered. The message can be presented in the form of signs and symbols, converted into the form of electrical signals, coded and modeled for transmission over the selected communication channel. Relevant information, considered only with regard to the syntactic aspect, will be considered relevant data.

2. The semantic level determines the semantic content of relevant information and correlates it with previously received information. It is about the construction of technical and economic indicators, the design of the requisite composition of documents, the development of the logical structure of the database, the creation of a classification and coding system.

3. The pragmatic level reflects the value of relevant information for the management system, its usefulness for making management decisions. This level reflects the useful properties of relevant information. If the information is valuable, the behavior of the business entity changes in the desired direction. The pragmatic aspect is manifested only in the unity of relevant information, the consumer and the set goal [24, p.133].

In her research, V.V. Sopko pays considerable attention to the qualitative characteristic (principle) of relevance, which characterizes relevance as the correspondence of received information to a specific request. The scientist rightly believes that in the case of management reporting, which is formed at the request of managers, the most important qualitative characteristic is relevance [25, p. 60].

Therefore, relevant analytical information is the minimally necessary volume of quantitative and qualitative analytical indicators needed to make an optimal management decision using a multivariate approach (choices among alternatives) in real time.

This determines the need for automation of accounting and analytical processes, for the maximum convergence of analytical support with the moment of making and supporting management decisions. The qualitative characteristic of the relevance of analytical information is a priority when making management decisions, other qualitative characteristics complement the relative value of analytical information, enhancing the corresponding synergistic effect.

M.D. Korinko identified the following patterns and specifics of obtaining relevant information:

1. Ensuring reliability, which is achieved through:

- comparison of data obtained from various information sources;

- analysis of information sources regarding their compliance with actual circumstances;

- requisite verification of documents received from information sources;

- regulatory verification of information contained in various documents.

2. Timeliness of receipt, which is achieved in the process:

- regulations on the formation of information flows according to the scope and deadline of submission according to the levels of management and organization;

- ensuring the possibility of information delivery with the regulation of terms: "immediately", "through ...", "after...", "during...";

- preliminary "filtering" of information with the possibility of "screening out" secondary and information that is not relevant to making a decision on an issue that needs an urgent solution.

3. Availability of information, which is achieved:

- formation of a sufficient range of sources of information by directions;

- providing access to the necessary information related to the specified direction;

- a combination of "necessity" and "openness" within the limits of a specific issue requiring a decision [3, p.26-27].

M.S. Pushkar believes that the parameters of economic indicators prepare information that is relevant for individual users and irrelevant according to the criterion of adequacy to requests [26, p.129-130].

It is impossible to achieve high dynamism in the management of financial resources, cash, expenses and income, if analytical information is not formed promptly, during or immediately after the end of certain operations or business processes. In addition, an important condition for the formation of a management decision is the timeliness of analytical information - that is, the analysis subsystem should be such that it is possible to use the data of retrospective, operational and current analysis, agreed on volumes and time parameters, a list of indicators for typical economic situations. Of course, the enterprise management system must respond organizationally to constant changes in the external and internal environment, so it requires constant monitoring of all phenomena and processes taking place.

In view of this, analytical information must be formed constantly, continuously, based on both primary accounting data and data of a technical and economic nature and, accordingly, be reliable, accurately and fully reflect the essence of economic phenomena and processes.

It is not uncommon for management personnel of enterprises to choose among alternatives. For example, in the management of receivables - regarding prepayment and its level when concluding purchase-sale contracts, regarding the reserve of doubtful debts; in the management of fixed assets - regarding forms of investment. Therefore, in order to make balanced and effective decisions, appropriate, relevant information is needed, the use of which will be really positive for the enterprise. To make such decisions, indicators of subsystems and retrospective and current analysis, as well as business and functional strategies of the enterprise are necessary. At the same time, analytical indicators must meet the requirements of timeliness, reliability, comparability, materiality, and continuity.

Analytical information produced by the strategic management subsystem, which is logically and directly related to the essence of strategic planning, is the most in demand in terms of quantitative and qualitative parameters. Of course, when developing a corporate (business) strategy, it is necessary to have representative, complete, reliable information about the external and internal environment of the enterprise. Under the conditions of implementing a strategic management system at the enterprise, it is necessary to monitor the main evaluation indicators to adjust the strategy if necessary, that is, analytical information should be continuous and at the same time the effect of its use should exceed the costs of obtaining it.

Adherence to the identified quality characteristics of usefulness in analytical support is also an essential tool for reducing the level of influence of information asymmetry on management decision-making. Taking into account the above, when developing or improving relevant methods of analysis, it is necessary to adhere primarily to these qualitative characteristics of information, which will bring the value of the analysis as close as possible to absolute. Such an approach is important for all business entities, including motor vehicle companies.