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"MODERN PROBLEMS OF ECONOMY" MATERIALS

Of The IX International Scientific And Practical Conference
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Faculty of Economics and Business Administration
Department of Economics and Business Technologies



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The publication is recommended for a wide range of professionals involved in scientific and practical activities in the sphere of economy and entrepreneurship.

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CONTENT

ECONOMY AND BUSINESS: INTERDEPENDENCE AND DEVELOPMENT TRENDS

<i>Suntsova Olesia</i>	
SOME CONCEPTS OF BEHAVIORAL DECISION BUSINESS ECONOMICS AS THE MODERN BUSINESS TECHNOLOGIES	9
<i>Katamadze David</i>	
PROBLEMS OF BUSINESS RISK MANAGEMENT IN GEORGIA.....	11
<i>Katamadze Guliko</i>	
EXTERNAL MARKETING STRATEGIES IN GEORGIA.....	14
<i>Kovalenko Yulia</i>	
INSTITUTIONALIZATION OF ECONOMIC AND FINANCIAL PROCESSES IN THE CONTEXT OF GLOBALIZATION.....	16
<i>Chkhaidze Irma</i>	
MANAGEMENT PROBLEMS IN THE COMPANIES.....	18
<i>Laktionova Oleksandra</i>	
INTERNAL FEATURES OF CAPITAL ACCESS OF UKRANIAN ENTERPRISES	21
<i>Shalimova Nataliia</i>	
THE NATURE AND SPECIFIC CHARACTERISTICS OF A STATUTORY AUDIT AS A SOCIALLY SIGNIFICANT ACTIVITY	25
<i>Minenko Mykhailo</i>	
MODEL OF BUSINESS PERFECTION	27
<i>Kniazieva Tetiana</i>	
UKRAINE'S MARKET IS INFLUENCED BY TNC EXPANSION	29
<i>Katamadze David</i>	
MANAGEMENT OF FOREIGN DIRECT INVESTMENT IN GEORGIA.....	32
<i>Kniazieva Tetiana</i>	
DEVELOPMENT OF INTERNATIONAL ECOLOGICAL AND ECONOMIC RELATIONS IN THE CONDITIONS OF GLOBALIZATION.....	40
<i>Ovsak Oksana</i>	
PECULIARITIES OF INTEGRATED BUSINESS	42
<i>Berzhanir Inna</i>	
INFORMATION AND ANALYTICAL SUPPORT OF MANAGEMENT ACCOUNTING.....	45
<i>Shkolenko Oksana, Pavlovskiy Volodymir</i>	
CURRENT STATE OF START-UP ECOSYSTEMS IN UKRAINE	47
<i>Koval Alla, Suntsova Olesia</i>	
SOCIAL LABOR ECONOMICS: ASSET PRICE APPROACH TO INCIDENCE.....	49
<i>Sova Olena</i>	
SOURCES OF FINANCING OF INVESTMENT PROJECTS	51
<i>Moskalenko Marina</i>	
EVALUATION OF THE FINANCIAL STATE OF THE ENTERPRISE ON THE BASIS OF ITS FINANCIAL POTENTIAL.....	52

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INFORMATION AND ANALYTICAL SUPPORT OF MANAGEMENT ACCOUNTING

Financial activity, as you know, is inextricably linked with the general political and economic situation of the country. Knowledge of reliable and relevant information, together with the ability to effectively use adequate methods for its collection, analysis and provision is the basis for the successful activities of enterprises and organizations of any legal form. Management as a process of planning, organization, motivation and control, implies the presence and unity of two subsystems - managed and managing.

An important aspect of ensuring the economic feasibility of management decisions is the content, quality, composition, as well as the relevance of information resources. It is these elements, their fullness, that form the basis for making correct and timely management decisions.

Under the current conditions of dynamic development of the economy, the parameters of transformation and use of information, which accumulate the content of the term “information support”, are of conceptual significance. From the perspective of strategic management, information support is, first of all, the process of satisfying users' needs for the information necessary to justify and make strategic decisions. The basis of the study of information and analytical support of the performance management system is the interconnection of individual elements: the information process, information infrastructure, information activity, information product, which ensure the integrity, integrity and effectiveness of the entire system.

Information and analytical activity is an activity that, using the capabilities of information and analytical services, actively operating with information products and services, aimed at fulfilling the task of qualitatively-meaningful transformation of information, functionally intersecting in this regard with scientific (production of new knowledge) and management (development options for solutions, scenarios) activities.

Approaches to the definition of the category of “information and analytical support” are based on the priorities of the scientific concepts of the respective researchers:

- information and analytical support is a combination of technologies, methods of collecting and processing information characterizing the object of managerial influence (social, political, economic and other processes), specific methods of their diagnosis, analysis and synthesis, as well as assessing the consequences of making various political decisions;

- information and analytical support - a system of interrelated methods, measures and means (scientific, methodological, socio-political, technical, economic and organizational-legal nature) that implement the creation and functioning of technology for the collection, transfer, processing, storage and issuance (display), as well as the use of information in order to carry out effective activities in a particular area;

- information and analytical support should objectively reflect the state of the enterprise at any time and with any level of detail, and also take into account possible threats from the external environment.

Significant differences in the accounting methodology are introduced by the factor of allocation of accounting types. Accounting is combined with financial and production accounting. Management accounting acts as a subsystem of production accounting and its individual elements are included in accounting and operational accounting, economic analysis, marketing, and closely related to management functions.

The concept of information strategy cannot be considered separately from the concept of business strategy, since the fundamental difference between them lies in the scope. In the first case, we are talking about the areas of information banks, and in the second - about business processes. The information system is inextricable with the latest information processing technologies and should be designed in accordance with software systems designed to optimize the collection, processing, storage of information, communication infrastructure parameters, principles and methods of organizing IT infrastructure. The formation of the system of information and analytical support should be carried out taking into account a preliminary assessment of the impact of the information and

communication complex on integrated communications and the construction of the architecture of the information system. It will not be superfluous to attract third-party specialists who are able to effectively establish communication communications and subsequently serve them with timely response to the variability of technology markets and user requests.

The enterprise management information system remains the most pressing issue, as it simultaneously solves issues of management, development, control, optimization, access to new markets. Among the leading scientists, the search for effective mechanisms for optimizing the information system and determining directions for reducing the cost and time for the formation and use of the database of information resources does not stop.

So, the information module of the system is not a centre, but a functional platform that generates resources for building the base of the management accounting system. Modern business conditions present new requirements for information and analytical support, which should take into account the constant changes in the external environment and influence the increase in the effectiveness of the performance management system of an industrial enterprise taking into account innovative information technologies. Updating the information system ensures the search and use of new mechanisms for promoting the company on world markets, realizing the investment potential and creating an effective innovative environment.

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CURRENT STATE OF START-UP ECOSYSTEMS IN UKRAINE

In Ukraine, a large part of the institutions that form the startup ecosystem is currently in poor condition- first of all, state institutions and establishments. A host of economic problems drive start-ups first of all, because of weak financial security. To create a decent business environment, in particular, innovative, some initiatives are needed. In Ukraine, among the most needed is the development of legislative support