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FEATURES OF INFORMATION PROVIDING OF FINANCIAL CONTROL AT TRADE ENTERPRISES

Summary

With the transformation and development of market relations in Ukraine, the conditions of economic activity of trade enterprises have been changing. Further digitization and networking necessitate the improvement of the trade enterprise management system (a component of which is financial controlling), and, accordingly, the development of an information support system for such management. Today, competition for consumers is intensifying, and business activity is facing crisis phenomena. Without an effective system of financial controlling and its high-quality information support, which provides information and service-analytical support to management, it is almost impossible to ensure the desired level of activity efficiency.

The purpose of the article is to characterize the features of creating a system of information support for financial controlling of trade enterprises. In the process of carrying out the research, general scientific methods were used: the method of system analysis - to clarify the main categories of the research; the abstract-logical method - for theoretical generalization and conclusions about main features of the information support system of financial controlling; the graphic method - for a visual presentation of practical recommendations for improving the information support system of financial controlling.

The article substantiates the key features of management and the goals of financial controlling at trade enterprises and the need to improve the system of its information support in modern business conditions. Taking into account specific issues of the trade enterprises' activity, the peculiarities of their functioning, the main proposals for improving the process of information support of financial controlling are given, and a system of controlling indicators is proposed as a component of the ERP system.

Prospects for further research in this direction are the determination of approaches to fixing costs for individual centers of responsibility and drawing up a budget for each of them in order to improve the general system of financial controlling of trade enterprises.

Keywords: financial controlling, ERP system, trade enterprises, responsibility centers.

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