

Accounting and Analytical Activity of Economic Entities: Essence and Components

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Research Methodology: In the process of research of the scientific article subject the methods of analysis and synthesis, abstraction and specificity, induction and deduction, observation are used; application of historical and logical methods of research enable to develop existing theoretical understanding of accounting as a kind of activity; for definition and deepening of the concepts logical-epistemological research method is used.

Results: It is determined that bookkeeping is perceived only through the implementation of its information function, whereas the control, evaluation and analytical functions are not implemented into full extent. Also the accent is made that certain features of economic analysis are consistent with the functions of accounting. This leads to inconsistency in conduction and organisation of economic activities by the analysts (economists and analysts) and accountants, is a consequence of the heterogeneity of professional activities, overlapping of their functions, incoordination of their work over time that leads to disruption of the logical unity of economic work organisation in the whole of the economic entity. This leads to an objective necessity and feasibility of combining bookkeeping and analytical (economic) services into a single accounting and analytical, which will maintain accounting and analytical activities.

Novelty: The author of the scientific article formulates his own definition of “accounting and analytical activities” concept. The proposed model of accounting and analytical system of economic entity with definition of logical connections of accounting and analytical software and accounting and analytical activities. Organizational structure of accounting and analytical activities of the economic entity is defined.

The practical significance: Recognition of accounting and analytical activities as a kind of professional activity, its competent organization into the enterprise will fully meet the information needs of all group users; more precisely, with minimum uncertainty level it will form the necessary knowledge and on their basis will make effective management decisions.