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FORMATION OF INFORMATION CONCERNING ACCOUNTING-ANALYTICAL SUPPORT OF BANK CREDIT ACTIVITIES

The aim of article is research of methodological principles to formation of information concerning accounting-analytical support of bank credit activities as a basis for weighted decision-making of the bank activities.

Have been analyzed work of scientists, who consider accounting-analytical support of management as a set accounting and analytical processes, associated in the accounting-analytical system and directed on satisfaction of informational needs of users by converting primary information in summary according to defined purposes and normative-legal, methodical, organizational, programmatic, mathematical supports.

Are determined accounting-analytical support as set collection, preparation, recording and summary accounting information from banking institution depending on the legislatively established accounting system (legislative base, instructions, regulations, regulations of Ukraine National Bank) and carried out on the basis of this information a detailed analysis with application of certain methods and techniques.

It has been proved that the accounting-analytical support includes information which provided by accounting and methods of economic analysis. Accounting information is becoming an analytical after processing its economic analysis. Therefore, it is advisable to consider the term information support for decision-making is a part of accounting-analytical information (support) as a single component.

Accounting-analytical support credit transactions are considered as the bank's activities associated with the collection, registration, generalization, storage, transmission and analytical processing of information about banks credit operations; providing management system appropriate amount of quality information necessary for making timely and quality management decision.

The main functions of accounting-analytical management of bank credit activity are defined as: information, accounting, analytical and control.

Are determined, that to obtain of adequate information support of management system of the bank credit activities, it is necessary to formulate a set of tasks to achieve effective management decisions, including:

to develop criteria and procedure for evaluating the quality information, that is created by accounting system and analysis;

to determine own method for evaluating the quality credit transactions and process of analytical treatment of received accounting information;

to establish order for generating necessary amount of data for management in the accounting system and procedure for further transformation accounting data in analytical information;

to approve requirements for the audit of internal bank for credit operations and report form for the results for further processing for further analysis, planning and management decision.

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