

## SECTION 9. ACCOUNTING, ANALYSIS AND AUDIT

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**MATRIX FORM OF ACCOUNTING ANALYSIS ORGANIZATION**

Relevance of the study is grounded by necessity to develop an effective form of organization of analytical activity at enterprise, which promotes increase in value of accounting information, it is determined that analytical functions are not differentiate in the organizational accounting system of modern enterprises. Matrix approach is acknowledged as the most appropriate toolkit of modelling of accounting organizational structure formation processes in order to make possible an increase in value of accounting information. The purpose of the article is to develop a hypothesis that matrix form of analytical activity organization in the accounting system is conducive to the biggest growth of value of accounting information concerning enterprise activity for grounding and making adequate decisions.

Main idea of the proposed concept of matrix form of analytical activity organization in the accounting system lies in the fact that organizational structure of analytical service is forming based on analysis of general functions of economical activity: assessment, diagnostic and forecast. In

accordance with the linear structure vertically an accounting management by topological departments is organizing: financial accounting and management accounting, and also by topological groups: assets, capital, responsibilities, income and expenditure. According to the functions of economical activity analysis horizontally an analytical activity is organizing.

Proposed matrix form of organizational structure of accounting is based on the principle of multiple ordering. Every cell of matrix of analytical activity organization in the accounting system displays main object categories of accounting and qualitative characteristics of processed by analytics in every cell of matrix accounting data, which is oriented to making certain decisions. Proposed concept of analytical activity organization in the accounting system using matrix structure of accounting data flows management allows simultaneously obtaining of differentiated by kinds and time and also generalized by aims analytical data for decision-making separately in every object category of accounting.