

продукти та послуги, підвищувати конкурентоспроможність та вирішувати глобальні проблеми. Для успішної співпраці необхідно подолати існуючі бар'єри та створити сприятливе середовище для інновацій.

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DEVELOPMENT OF INFORMATION SUPPORT FOR DECISION-MAKING IN ENTITIES' BUSINESS PROCESSES: STRATEGIC DIRECTIONS FOR DEVELOPMENT

The study of issues related to development of the accounting and analytical support of business process management at enterprises through the improvement of the theoretical foundations for the formation of an institutional environment for increasing the quality of information in the context of decision-making is the subject of the works of many researchers, including: Iefymenko T., Lovinska L. [1]; Oliinyk Y., Semenyshena N., Boiarova O., Hryshenko N. [2]; Kucheriava M. [3]; Baiyerea A., Salmelaband H., Tapanainen T. [4], etc.

While appreciating the contribution of researchers to the development of a philosophical understanding of the modern paradigm of entrepreneurship development and information support for management decision-making, we note that the sectoral aspect of assessing the contribution of enterprises to the achievement of the SDGs is not sufficiently covered (on the example of the IT sector).

An important issue for IT enterprises in the context of forming information support for management decision-making in the context of integrating the concept of sustainable development into their policies and business processes is to identify appropriate indicators (strategic and tactical) to assess the contribution to the achievement of individual Sustainable Development Goals (SDGs).

Let us consider the relevant indicators on the basis of the following SDGs: SDG 9 “Industry, innovation and infrastructure” and SDG 12 “Responsible consumption and production” (figure 1) [5].

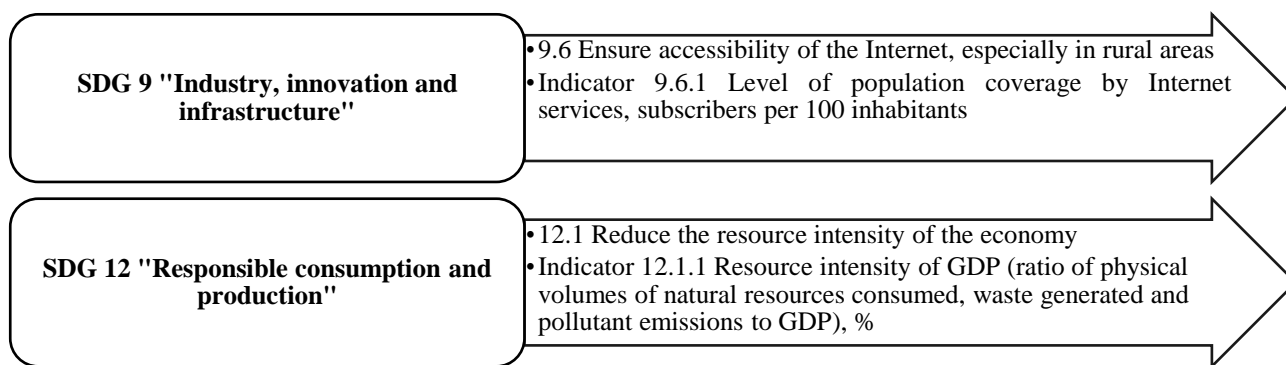


Figure 1. Indicators for assessing the contribution of IT enterprises to SDG 9 and SDG 12 (macro level).

Source: developed by the author.

Figure 1 shows indicators that characterize the contribution of enterprises to the achievement of the relevant SDGs at the macro level. As for the enterprise level (micro level), it should be noted that indicators that can reflect relevant information include

- for SDG 9 “Industry, Innovation and Infrastructure”: net value added, the amount of research and development expenditures, the share of procurement costs from local suppliers, etc;
- for SDG 12 “Responsible Consumption and Production”: the level of reuse of materials, the number of implemented projects related to minimizing emissions of ozone-depleting substances; the amount of costs related to energy consumption reduction, etc.

Accounting and financial reporting data can serve as an information source for calculating these indicators. At the same time, there is a need to further integration of such indicators into the entities’ business process management systems (in particular, the IT sector). This necessitates the adaptation of the accounting and reporting system to the information needs of the company's management.

Integration of the principles of sustainable development into the activities of enterprises necessitates scientific substantiation of the directions of further improvement of accounting and analytical support for decision-making and organizational measures and methodological approaches to business process management (including in the area of IT).

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