

## *Annotation*

***Ratushna O.P.***

### ***Formation and use of information resources for business management purposes***

*Modern trends in social and economic development require the use of another type of resource – information. Systematization of procedure for forming information resources in the process of enterprise activities and their use in the management was carried out with the help of graphic and monographic research methods.*

*The study revealed that the user is provided with documentary information in the form of the information resource. Furthermore, it is clear that the information resource is essentially media in a certain system, not the information itself. Therefore, the information origins can be regarded as places of origin of information resources or information resources themselves.*

*To ensure compliance with requirements for information, information resources must meet certain criteria: be structured and concise; display one of the activities; ensure requirements for the information quality; be available to the relevant user groups; ensure preservation and accumulation in the long term for future use.*

*In the basis of classification of the origin of information sources is, in fact, the place of formation (appearance) of the information resource which in turn determines the ability of users to access it. This leads to the allocation of regulatory and accounting sources of information resources.*

*Forming information resource in the enterprise begins in the process of any business transaction in primary documents and transforming completes in the form of reporting. This suggests the existence of accounting information resource as a set of documentary instruments of accounting and reporting on activities of the enterprise. Also possibilities of using this resource in enterprise management are formed.*

***Keywords:*** *information, information resource, accounting information resource, management, information users.*