medium business, which is associated with a lower cost of implementation and operation of software.

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ONLINE ANALYTICAL PROCESSING IN SYSTEMS OF ENTERPRISE`S INFORMATIONAL SUPPORT

Development of solutions for enterprise management falls into the category of the most difficultly supplied automation areas. However, today there is an opportunity to assist the leader in developing solutions and, most importantly, significantly accelerate the process of developing solutions, their selection and acceptance. In fact, managers of different ranks receive a fundamentally new tool for more effective decision-making and, most importantly, significantly accelerate the process of developing solutions, their selection and adoption.

Online analytical processing (OLAP) is a technology that uses multidimensional structures to provide rapid access to data for analysis. OLAPenables analysts, managers, and executives to gain insight into data through fast, consistent, interactive access to a wide variety of possible views of information; it also transforms raw data so that it reflects the real dimensionality of the enterprise as understood by the user [1].

Functionality of OLAP, as systems implementing data mining, consists in the dynamic multivariate analysis of consolidated enterprise data aimed at maintaining the following analytical and navigational activities of the user [2]:

- calculating and modeling applied to measurements and their specific elements, using information about hierarchies;
- analyzing of time trends and interdependencies of indicators (trend analysis), accounting of which helps to improve the quality of operational and strategic decisions.

Online analytical processing provides efficient and easy-to-use reporting hidden information, allocated in cubesand where they fit in a data warehousing solution presented on fig. 1 [3].

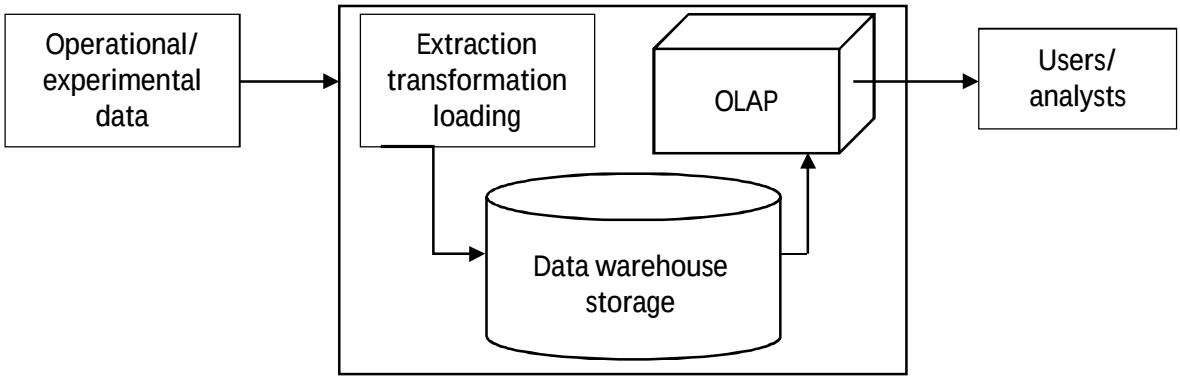

Fig. 1. OLAP in a system of company`s informational storage

It is a sophisticated technology uses multidimensional structures to provide rapid access to data for analysis. Online analytical processing is a database technology that has been optimized for querying and reporting, instead of processing transactions. The source data for OLAP is Online Transactional Processing databases that are commonly stored in data warehouses. OLAP data is derived from this historical data, and aggregated into structures that permit sophisticated analysis. It is also organized hierarchically and stored in cubes instead of tables [4].

The main feature of analytical databases - it is possible to form ad-hoc queries to the analytical database. Loading of data into the system is made from the operational database of the enterprise. A corporate analytical system can consist of several modules, each of which processes several information arrays, necessary for conducting a comprehensive analysis of the relevant aspect of the enterprise. The information model, on the basis on which the information system is developed, fully describes all aspects of the subject area and provides visibility and ease of access to the data necessary for analysis.

This class of applications and technologies designed for operational analytical data processing (collection, storage, analysis) for analyzing the activities of the corporation and forecasting the future state in order to support the adoption of managerial decisions. OLAP technology is used to simplify the work with the multipurpose accumulated data on the corporation's activities in the past and not to be bogged down in their large volume, and to turn a set of

quantitative indicators into qualitative ones [5]. The corporate analytical system, built on the basis of OLAP-technology, allows different categories of users of the company to work in real time with generalized analytical information and effectively navigate in large amounts of data. OLAP-modules rarely interact with other automation systems, because the databases often have a peculiar kind and a set of special indicators.

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ВИКОРИСТАННЯ ІНФОРМАЦІЙНИХ СИСТЕМ В АУДИТІ: ПРОБЛЕМИ ТА ПЕРСПЕКТИВИ

Автоматизація аудиту в умовах розвитку інформаційних технологій набуває особливого значення. Розвиток автоматизованих інформаційних систем сприяв впровадженню комп’ютеризованої форми обліку суб’єктів господарювання. Таким чином, автоматизація аудиту виступає актуальним об’єктом дослідження в науковій літературі і практиці аудиторів.

Теоретичні аспекти проблем комп’ютеризації аудиту досліджували такі вітчизняні та зарубіжні науковці, як М.Т. Білуха, Ф.Ф. Бутинець, В.П. Завгородній, О.В. Оліфіров, С.В. Івахненков та ін. Вони визначили теоретико-методичні підходи, що застосовують аудитори під час комп’ютеризації, сформували основні вимоги щодо автоматизації аудиту на основі вітчизняних, а також міжнародних стандартів.