Abstract of the Article
"Architectonics of Auditing Analytical Support for Costs Management at Enterprises and their Mergers"
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The quality of solving problems in the field of costs management depends on a considerable degree on the effective use of information resources of market participants and the creation of the efficient system of auditing analytical support for their activity. Therefore, the need of directing this support to the advance systematic conceptualization of dynamics of development of the objects which are under auditing observation is becoming topical. Applying a resource-related and competence-based approach to management of separated and integrated market participants transforms requirements to auditing analytical process to a greater extent and, therefore, increases importance of research in the field of costs audit and analysis.

The problem of forming auditing analytical support for costs management at enterprises intersects with the problem of identifying the essence of the strategic audit, which is yet not fully comprehended. At the same time the basis of the auditing paradigm is focused on the retrospective conceptualization of information which is not justified from the point of view of taking strategic decisions. That is why the development of the auditing paradigm will provide elements of the auditing method with preventative conceptualization of the information about future phenomena and processes as well as creation of fixing tools in the accounts system of phase transformation of an economic object. Accordingly the propriety of the shift from the document-centric paradigm to the data-centric one is proved.

A tuple comprehension of architectonics system of auditing analytical support for costs management of separated and integrated market participants is implemented. This system is focused on defining the problem of the present stage of economic development. Presenting architectonics by means of defining the structure and regularity of the use of separate elements as an integral part makes possible to form a formalized reflection of mutual requirements of management mechanism and its information support (with the distribution of these requirements according to the levels of hierarchical conceptualization of an object).