
EXTERNAL INSTITUTIONAL SPHERE OF MACRO ENVIRONMENT INFLUENCE ON HIGHER EDUCATIONAL INSTITUTION DEVELOPMENT AND ITS BOOKKEEPING INFORMATION SYSTEM FORMATION

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External institutional sphere macro-environmental factors influencing the functioning of the state higher educational institution as open system are characterized in this article. The problem of state higher educational institution management quality improvement is accented by the author. The issue of creating an administrative accounting active-adaptive system, capable of influencing the functional processes and higher educational institution is raised here.

In the developed countries the country's main competitive advantage is connected with the development of its human potential, which in many respects is defined by higher education. In higher education sphere at present there is a key to the country's steady economic growth maintenance both in medium- and long-term prospect.

The state higher educational institutions are open systems. Their development in many respects depends on the environmental factors which define the tools and methods, available to these systems' leaders (rectors) for planning, organization, motivation, control and internal environment accounting in reply to external influence.

The environment is characterized as a set of variables (factors) which are outside of the state higher educational institutions and are not the sphere of direct influence of its management. It is necessary to distinguish the external institutional sphere micro-environmental factors (includes factors of operative influence or direct influence on a higher educational institution) and macro-environmental ones.

Higher educational institution external institutional sphere macro-environmental factors do not render direct influence on a higher educational institution operative activity, but predetermine the strategically important decisions taken by its management. Political, economic, welfare, technological, resource and international systems which are extremely difficult or impossible to affect can be placed among these factors.

Nowadays, environmental factors' value rises sharply. In connection with public relations, that shape the higher educational institution environment management, the overall complexity of the system increases.

The environment plays a special role in the state higher educational institution management and its changes can be rather considerable. In the conditions of economic instability many problems, representing a big threat for an educational institution, are created there. And as a higher educational institution depends on external environment concerning the volume of financing, the necessary resources supplies, the energy, the staff, and the consumers, in modern conditions it is necessary to estimate these factors and to choose the best response promoting higher educational institution purposes' achievement.

It is necessary to point out the complex, changeable, predetermined character of external institutional sphere. The state higher educational institution effective, safe and steady functioning in such conditions directly depends on the methods, the flexibility and the management skills.

As management represents information process, the information support adequate to modern requirements is necessary for it.

A system of accounting, capable of creating the conditions for a higher educational institution's effective functioning and its adaptation to the environmental changes, providing the ordered, strictly organized systematic information about the external and internal conditions appears to be of crucial importance.

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In a higher institution control system, in the conditions of transformational economy, the creation of administrative accounting active-adaptive system, capable to influence the functional processes and higher educational institution development is required.

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