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## THE FEATURES OF THE COGNITIVE MODELING TECHNOLOGY FOR THE FINANCIAL ANALYSIS OF THE ORGANIZATIONAL STRUCTURE

The globalization acts as a difficult system phenomenon, that has a significant impact on the social-economic and scientific-technical formations of the modern post-industrial society: it manifests itself in the technics as the informatization of the various spheres of activity of the social subjects and in the economics as the global economic integration of economy subjects.

The developed cognitive modeling technology is used for the system analysis of the difficult objects, processes and phenomena, in particular: it was created the apparatus for the system analysis of the information-educational environments, it is proposed the apparatus for the financial analysis of the organization as a property complex, which is reflected in the primary registers of accounting.

The apparatus of the cognitive modeling technology for the realization of the financial analysis of the organizational structure includes: the technique of its use, the algorithm of formation of the structure of the cognitive model, the innovative models of presentation of the structure of the cognitive model (the oriented graph, combining the theory of sets, the multilevel structural scheme and the calculus with using of the corteges on domains), the technique of formation of the normative-legal base of the financial analysis, the technique of formation of the information basis of the financial analysis, the technique of carrying out of the additional check of the information basis, the technique of the formation of the working plan of accounts and the working model of accounting, the technique of carrying out of the horizontal, vertical and trend analysis based on the formed analytical coefficients system, the parametrical cognitive models block for the carrying out of the vertical, horizontal trend financial analysis of the organization, the technique of research of the parameters of the cognitive models and the algorithm of processing of a posteriori data of the financial analysis of the organization.

The technique of using of the technology reflects the stages of the financial analysis.

The algorithm of forming of the structure of the cognitive model realizes the possibility of formation of the cognitive models based on the classical (logical, productional, frame, semantic network and ontology) or the innovative models of presentation of the structured data.

The technique of formation of the normative-legal base of the financial analysis allows to realize the analysis of a set of existing laws, the decree of government and normative acts, which relate to the federal level, the level of the subject of federation or the body of municipal entity, and also ratified and put into action at the territory of RF.

The technique of formation of the information basis of the financial analysis allows to analyze the main registers of accounting and financial reporting-documentation for the realization of formation of the conclusions about the financial condition, tendencies and regularities of the development of the organizational structure.

The technique of formation of the working plan of accounts allows to develop and analyze the plan of accounts of the accounting based on the charter, type and kind of activity and the form of ownership by means of an exhaustive necessary list of synthetical accounts of the first and second order, which are sufficient for the formation of the working plan of accounts.

The technique of formation of the model of accounting allows to realize the analysis of input and output flows of the financial-material assets and the sources of their attraction, and also the efficiency of placing of the assets and algorithms of formation of the primary reporting documents of the (credit) organization.

The technique of carrying out of the vertical financial analysis allows to realize the comparison of nominal values of the items and aggregates, which are obtained in the course of the synthetical and analytical accounting on the basis of the primary registers of accounting on a certain date with the purpose of revealing of the main ratios of different items and aggregates.

The technique of carrying out of the horizontal financial analysis allows to realize the comparison of nominal values of the items and aggregates, which are obtained in a result of the synthetical and analytical accounting of the organization on the basis of the primary registers of accounting on the different moments of time for the revealing of main tendencies and regularities of carrying out of the financial-economy activity of a certain organization.

The technique of trend analysis based on the analytical coefficients allows to realize the calculation of nominal values of the coefficients, reflecting the ratios of items and aggregates of the primary registers of accounting and financial reporting-documentation on different dates by means of the cognitive model.

The scientific article “The cognitive modeling technology for the financial analysis of the financial-economy activity of the organization”, the monography “The cognitive modeling technology for the fin. analysis of the organization (the information centre of the automated training system)” has been prepared.