

Andrii Muzychenko

Associate Professor, Candidate of Economic Sciences
National University of Life and Environmental Sciences of Ukraine,
Kyiv, Ukraine

ORCID ID: <https://orcid.org/0000-0002-5442-0516>

ARCHITECTURE OF INFORMATION FLOWS IN AN ENTERPRISE'S FINANCIAL RESOURCE MANAGEMENT SYSTEM

This article substantiates the architecture of information flows as a supra-system organizational level of information support for the management of an enterprise's financial resources. It demonstrates the feasibility of treating this architecture as an independent object of management design that defines the principles of organizing information interaction, the integrity of information support, and the effectiveness of management decisions. A conceptual approach is proposed for defining the role of information flow architecture within an enterprise's information support system, which reveals the interrelationship between information resources, information flows, and the principles governing their organization. The meaning of the category "information flow architecture" is clarified, its key characteristics are identified, and models are developed that reflect the logic of the construction, functioning, and development of information flow architecture in the process of managing an enterprise's financial resources. A practical mechanism for implementing the architecture is demonstrated through a system of interrelationships among participants in information exchange, the definition of information flow paths, the differentiation of levels of information use, the establishment of rules for information exchange, and the coordination of information flows. It has been established that the effectiveness of information support is determined not only by the completeness of information resources, but first and foremost by the architecture of their interaction, which ensures the coordination of information processes, the continuity of information flow, adaptability to changes in the internal and external environment, and the orientation of information interaction toward achieving management objectives. The results obtained expand the theoretical foundations of information support for the management of an enterprise's financial resources, shifting the focus from the study of individual information flows to the architecture of their interaction as a determining factor in the formation of a holistic information environment, the improvement of the soundness of financial decisions, and the development of a methodology for organizing an enterprise's information interaction.

Keywords: financial resources, management, information support, information, investment activities.