

---

---

# ОБЛІК І ОПОДАТКУВАННЯ

---

---

UDC 657

DOI: <https://doi.org/10.32782/2708-0366/2024.19.18>

**Dudnyk Victor**  
Graduate Student,  
State Higher Educational Institution  
"Donbas State Pedagogical University"

**Дудник В.Ю.**  
Державний вищий навчальний заклад  
"Донбаський державний педагогічний університет"

## BALANCED DEVELOPMENT OF INDUSTRIAL ENTERPRISES AND THEIR ANALYTICAL SUPPORT

## ЗБАЛАНСОВАНИЙ РОЗВИТОК ПРОМИСЛОВИХ ПІДПРИЄМСТВ ТА ЇХ АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ

---

---

*The modern development of the market economy indicates a decrease in the factors of strengthening and growth of competitive requirements, increased competition at our Ukrainian enterprises, which are rapidly approaching European requirements. One of the important ways to increase the efficiency of the reduction of prices of goods, works and services is to increase the efficiency of production enterprises. The efficiency of quality management of the manufactured products, the adjustment of the production process depends on the adjusted cost accounting. The financial condition is the most important feature of the company's economic activity. The degree of economic attractiveness of the company for persons interested in the functioning of this organization depends on its financial condition. The main disadvantages of costs at a production enterprise are imperfect cost accounting. In production enterprises, there is no specific approach that can be used to see a clear accounting of costs for a production enterprise. In addition, such a problem as control over the cost of production due to insufficient accounting of costs both in the center of financial responsibility and by types of production was revealed. The problem of the different level of development of information technologies is presented at manufacturing enterprises, which testify to the restraining factor of the introduction of more progressive cost accounting methods.*

**Keywords:** scientific and technical progress, industrial companies, analytical support, balanced development.

Сучасний розвиток ринкової економіки свідчить про зменшення факторів посилення та зростання конкурентних вимог, посилення конкуренції на наших українських підприємствах, які стрімко наближаються до європейських вимог. Одним із важливих шляхів підвищення ефективності здешевлення товарів, робіт і послуг є підвищення ефективності виробничих підприємств. Від налагодженого обліку витрат залежить ефективність управління якістю продукції, що випускається, налагодження виробничого процесу. Фінансовий стан є найважливішою характеристикою господарської діяльності підприємства. Від його фінансового стану залежить ступінь економічної привабливості підприємства для осіб, зацікавлених у функціонуванні цієї організації. Промислове підприємство як функція управління та цілеспрямований специфічний вид діяльності управлінського персоналу, що складається із сукупності конкретних видів праці, об'єктивно необхідне, перш за все для повноцінного та ефективного управління господарськими процесами в керуванні збалансованим розвитком промислових підприємств та їх аналітичного забезпечення. Промислові підприємства та їх аналітичне забезпечення грають істотну роль

---

---

у управлінні господарськими процесами, а й іншими функціями управління, у тому числі бухгалтерським обліком. Від розвитку та ефективного здійснення зазначених функцій управління, у тому числі функцій «збалансований розвиток промислових підприємств та їх аналітичне забезпечення» та «облік», залежить вдосконалення та ефективність системи управління виробництвом та господарсько-фінансовими результатами виробничих організацій. Основними недоліками щодо витрат на виробничому підприємстві є недосконалий облік витрат. У виробничих підприємствах немає визначеного підходу, де можна побачити чіткий облік витрат для виробничого підприємства. Крім того, виявлено таку проблему, як контроль за собівартістю продукції через недостатній облік витрат як у центрі фінансової відповідальності, так і за видами продукції. Проблема різного рівня розвитку інформаційних технологій наведена на підприємствах-виробниках, які свідчать про стримуючий фактор впровадження більш прогресивних методів обліку витрат.

**Ключові слова:** науково-технічний прогрес, промислові підприємства, аналітичне забезпечення, збалансований розвиток.

**Formulation of the problem.** The regulatory and legal basis relating to the accounting of production costs regulates the accounting of production costs and fully discloses the methodology of cost accounting and cost calculation.

Product cost is the most important the greatest economic activity of the enterprise and its production indicators. Cost calculation is necessary for the following purposes: determination profitability of production and certain types of products, identifying reserves ways of reducing production costs, forming pricing enterprise policy, calculating the economic efficiency of introduced new tions, making informed decisions on adjusting the composition of output my products. Cost calculation is a mandatory step for mitigation of the financial result of the enterprise.

In the production process, the organization incurs certain production costs necessary for the manufacture of products (works, services). Production costs are the costs of living and embodied labor for the manufacture of products (performance of work, provision of services) and their sale. In practice, to characterize all production costs for a certain period the term “Production Costs” is used.

The main volume of enterprise costs is the cost of production, i.e. costs at the production stage of the circuit. At the same time, certain costs are incurred at other stages of the circulation, as well as in other areas of activity.

Each of the subgroups of cost classification has its own tasks. For example, to calculate the cost of manufactured products and determine the amount of profit received, costs are classified into the following types:

- direct and indirect;
- basic and overhead;
- production, included in the cost of production, and non-production (periodic, or period costs);
- single-element and complex;
- current and one-time.

To reflect costs by activity in accordance with the introduced classifier, a procedure is provided for reflecting the analytical code of the type of activity in primary documents documenting expenses. Information reflected in primary documents on the costs of enterprise resources should provide the ability to generate cost reports for those types of activities that provided for in the register.

The financial stability of an organization is the organization’s ability to develop, maintain a balance of its assets and liabilities in a changing external and internal environment, guaranteeing its solvency and investment attractiveness in the long term. The organization has drawn up a working chart of accounts that corresponds to the specifics of the organization’s activities, a document flow schedule that clearly regulates the movement of documents in the organization, and has also developed an accounting policy that fully reveals the main directions of accounting and tax accounting.

Thus, with the attribution of cost accounting and cost calculation product compatibility with management accounting, the costing system has become most suitable for making certain decisions in the field of management, since it is information that helps solve traditional problems and propredict expected economic consequences.

**Analysis of recent research and publications.** The problem of developing and implementing a regional development strategy is currently being studied by both domestic and foreign scientists. The significance of the balanced development of industrial enterprises and their analytical support was explored in his works by Z.N. Bochaeva, I.V. Burakovsky, A.I. Kredisova, A.A. Mazaraki, T.M. Tsygankova, T.M. Melnyk, Yakovets Yu.V. Attention was paid to the study of the essence of accounting in the works of V.G. Andriychuk, B. Olina, V.R. Sydenka, A.S. Filipenka, D.V. Shevelyova. Considerable attention is also paid to the assessment of problems and prospects for the development of industrial enterprises of Ukraine. Similar studies are defined in the works of V.I. Vlasova, V.V. Rokochi, V.I. Gubenko, S.M. Kvashi, P.T. Sabluka, O.A. Fezyn. However, the issues of balanced development of industrial enterprises and their analytical support remain understudied. Study and clarification require the study of features and priority directions of functioning of the regions, one of which is the development of a balanced development of industrial enterprises and their analytical support.

**Formulation of the purpose of the article.** The purpose of the article is to analyze the current state of the balanced development of industrial enterprises and their analytical support in Ukraine, identify problems with the development of strategy and justify the need for balanced development of industrial enterprises and their analytical support.

**Presentation of the main material.** In modern conditions, industrial policy is an important component strategies of economic development based on the system of relations between by state authorities and business entities, scientific and public organizations regarding the formation of a structurally balanced, competitive industry, the basis of which is high-tech, science-intensive, ecologically oriented production. In economically developed countries, the development of industry is programmed and is provided by the formation and implementation of the appropriate industrial policy. Today, Ukraine has neither a Strategy for the modernization of its own industry nor any regional or sectoral industrial development programs. Strategic and sectoral orientations of economic policy are blurred, which severely complicates the recovery of economic growth. That's why the question policy formation in relation to industry – realistic, coordinated, inclusive, on new institutional bases, which takes into account structural changes in the industry, closely related to the responsible environmental, personnel, trade, scientific and technical policy, policy in the sphere of stimulating competitive relations and others tools for regulating the economy, not just on time, this is a question without the solution of which is impossible to effectively advance in other directions as reforming the domestic economy, as well as ensuring sustainable economic development growth.

A regionalization strategy is preferable if the region has no prospects for self-development due to the lack of high competitive advantages and market development prospects. In this case, it is advisable to unite with a more developed region to obtain a flow of investment [5].

Modern industrial policy cannot be formed without taking into account geo-economic imperatives, namely the features of international competition, positioning in global chains of added value and obligations c within the framework of international agreements and interstate alliances. Under the conditions of strengthening globalization processes, the development of international trade in goods increasingly affects the socio-economic situation countries, in particular, determines the vector of industrial transformations that causes the need to take national economic interests into account foreign economic component and study of the influence of international trade on industrial development. The latest scientific research proves that it is essential the connection between the development of international trade and economic growth, defining the role of international trade as an "engine for growth".

Internationalization of business contributes to the emergence of synergistic effects, related to the comparative advantages of production specialization of a certain country. That is why international trade can become an effective channel of development technology transfer and a means of overcoming technological backwardness for developing countries, in particular for Ukraine [1].

The innovation process can be seen as a set of sequential actions that result in innovation evolving from an idea to a specific product and spreading through the practical use of the latter (Table 1).

Table 1

### Methods of analytical support of industrial enterprises

Type of method	Method name
1. Methods for detecting thoughts of industrial enterprises	Interview Questionnaire Selective polls Expertise
2. Analytical methods of industrial enterprises	System analysis Writing scripts Functional-cost analysis Economic analysis
3. Assessment methods of industrial enterprises	Product evaluation Assessment of scientific and technical level and competitiveness of development Assessment of organizational and technical level of production Cost estimation Estimation of the profitability threshold Risk and odds assessment Evaluating innovation performance
4. Methods of idea generation of industrial enterprises	Brainstorming Method 6 - 3 - 5 Synectics method Morphological analysis Business games and situations
5. Decision-making methods of industrial enterprises	Economic and mathematical models Building a decision tree Comparison of alternatives
6. Forecasting methods of industrial enterprises	Expert Extrapolations Analogies Delphi Method Regression analysis Simulation models
7. Methods of visual representation of industrial enterprises	Graphic models Physical models Job descriptions and instructions
8. Methods of argumentation of industrial enterprises	Presentations Negotiations

*Source: compiled by the author*

The activity of an enterprise is impossible without resources. Inventories and inventories are precisely part of those resources that should ensure the continuity of the production process. Enterprises in all industries, including the service sector, have reserves, although in smaller quantities [2].

If production is characterized by a short-term technological cycle, then raw materials and materials are not delayed in the warehouse and released into production, without managing to lose value in a short period of time. Little of, in conditions of inflation, the price of raw materials tends to rise, as does the cost any property in demand. In such conditions, on the contrary, the formed initial cost of inventories lags behind their current market price and there is no need to change the valuation of assets. The same thing is possible talk about work in progress. It's not easy to give him an initial assessment, even more difficult to evaluate in the future, given the low liquidity of the said asset, no matter what the production cycle is (short-term or long-term). Therefore, attention should be paid to more liquid assets, such as finished products, for which one can give an objective current assessment of cost information from internal and external sources.

Internal factors include: natural, logistical, level of development of agrarian research, economic, including financial and organizational-managerial, as well as the integration of structural units of industrial enterprises (Figure 1).

The place and significance of choosing rules for accounting for materials at an enterprise is quite a significant element of the accounting system standards. Currently, the most common method for estimating reserves is average cost, which suggests that domestic business sees the most [3]. This method of assessment is acceptable, although it may be individual preferences of practicing accountants (Table 2).

Table 2

**Structure and level of balanced development of industrial enterprises and their analytical support**

Elements of the organizational mechanism	Structure and level of balanced development of industrial enterprises	
	<i>Purposes</i>	
Common of industrial enterprises	Maximize current profits of balanced development of industrial enterprises	Meeting the needs of balanced development of industrial enterprises
Marketing of industrial enterprises	Maximizing sales of products of balanced development of industrial enterprises	Determination of perspective directions of balanced development of industrial enterprises
Financial of industrial enterprises	Financing of running costs, focus on own funds of balanced development of industrial enterprises	Searching of balanced development of industrial enterprises
Production of industrial enterprises	Ensuring production rhythm, minimizing production costs of balanced development of industrial enterprises	Maximize the opportunities of balanced development of industrial enterprises
Individual goals of employees of industrial enterprises	Solve current tasks within your workplace of balanced development of industrial enterprises	Finding ways to improve your work of balanced development of industrial enterprises

*Source: compiled by the author*

In national standards, much attention is paid to the initial assessment when recognition of the indicator. If we compare with IFRS, we can find that almost Each of these standards has an initial and subsequent assessment of the indicator. Moreover, subsequent assessment in some cases is even more important, since changing business conditions and processes in the economy affect the value of money and, ultimately, the valuation of the organization's assets and liabilities.

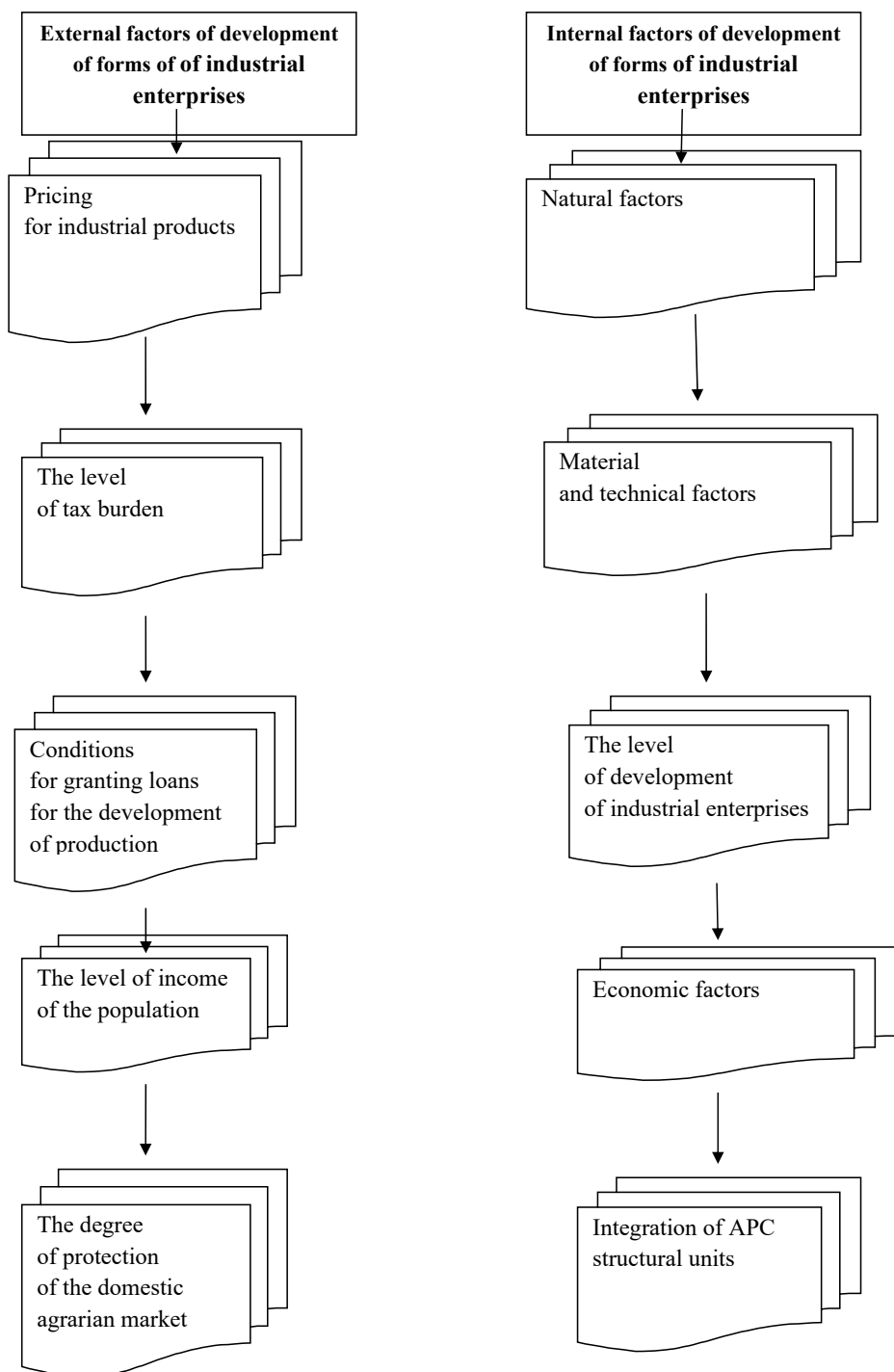


Figure 1. External and internal factors of development of forms of industrial enterprises

Source: compiled by the author

**Conclusions.** Significant place in the economic activity of each enterprise occupy inventories and none the production process cannot do without them. Therefore, it is important the issue of accounting for their acquisition, storage and movement. Almost all processes. The activities of the enterprise are carried out thanks to the movement of inventories. Processes, related to production, sales, management. Material costs also may be included in general production, general economic, and other enterprise expenses. In some industries, the share of material costs in the structure enterprise expenses can reach 90%. At large enterprises currently Currently, the inventory range consists of thousands of items. Therefore, high-quality accounting for their acquisition, movement and safety is associated with large labor costs. However, it should be noted that in many enterprises the inventory management system is not given due attention. Thus, the relevance of the issues covered in this work is associated with the need to improve accounting materials in order to solve existing problems.

#### References:

1. Gurochkina V. V. (2015) Innovation potential of the enterprise: the essence and the system of protection. *Economics: realities of time. Scientific Journal*, no. 5 (21), pp. 51–57. (in Ukrainian)
2. Gryshova I., Shestakovska T. (2018) FinTech business and prospects of its development in the context of legalizing the cryptocurrency in Ukraine. *Scientific Papers of the Legislation Institute of the Verkhovna Rada of Ukraine*, no. 5, pp. 77–89.
3. Gryshova I. Yu., Shestakovska T. L., Glushko O. V. (2017) The economic measurement of convergence of institutional impact on the sustainability of development. *Scientific Papers of the Legislation Institute of the Verkhovna Rada of Ukraine*, no. 4, pp. 75–80.
4. Myshchak I. (2018) Problems and Prospects of Legislative Support of Innovation Development in Ukraine. *Scientific Papers of the Legislation Institute of the Verkhovna Rada of Ukraine*, no. 6, pp. 34–43. DOI: <https://doi.org/10.32886/instzak.2018.06.05> (in Ukrainian)
5. Hernández J. M., Kirilenko A. P. & Stepchenkova S. (2018) Network approach to tourist segmentation via user generated content. *Annals of Tourism Research*, no. 73, pp. 35–47. DOI: <https://doi.org/10.1016/j.annals.2018.09.002/>
6. Kotler F., Armstrong G., Wong V. & Saunders J. (2008) *Basics of Marketing: 5th European edition*. Harlow: Pearson/Prentice Hall.