

власну діяльність, внутрішні – залежать від стану організаційних процесів на підприємстві, можна послабити їх вплив через належну систему управління.

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## **THE ANALYTICAL ASSESSMENT OF THE POSITIVE AND NEGATIVE ECONOMY EFFECTS OF ENTERPRISES DEVELOPMENT IN UKRANIAN MACHINE-BUILDING**

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The development is an irreversible, directed and the natural process. It brings the system to new states. It is the main condition for the adaptation of enterprise to the modern conditions. The economic evaluation of the development of industrial enterprises is an analysis of the dynamics of production and economic activities, taking into account the peculiarities of external environment, the synthesis of evaluation of the development of enterprises. The assessment of the economic development of en-

terprises implies a comparison of the results of analysis of the dynamics of values of performance indicators in areas with changes into the operating environment [1, p. 142; 2, p. 116-117].

The analytical assessment of economic effects in development of industrial enterprises helps to identify the latent manifestations of activation of non-adaptive properties. Monitoring of development can be carried out, according to the values of indicators of abrupt dynamics [3, p. 189-191]. Regarding of the study of integration effects, the author would pay attention to the processes of strengthening the effectiveness of integration interaction, occurs after the creation of new structures that affect the strategic strength of integrated.

Among powerful industrial enterprises to determine the factors influencing at the development of a positive non-adaptive properties, the study selected companies, the most of which were included in the TOP-100 of Ukraine taxpayers. The statistical sample consists of enterprises, among which there are strategically oriented and leading of respective industrial activities. The manifestations of non-adaptive properties will be studied among such industrial enterprises, as non-adaptive are inherent in the system after mergers, acquisitions and other connections in the activities, where new opportunities, qualities and markets are created. The positive economy effects of integration ties and consolidation of the development machine-building during 2016-2020 should be reflected in increased share of fixed assets, intangible into balance sheets.

The very important indicator of industrial enterprise profit is free from the influence of accounting features and manipulations of parameter  $A$  by financial management, characterizes company profit, ignoring the taxes, investment costs and debt. It is use to assess the industrial enterprise ability to service the loans and investment resources. The parameter  $A$  began to count on peak of popularity of the acquisition of company through

debt financing – the leverage and company buyout by management, which also carried out at the expense of borrowed funds.

Levels of loans raised to repurchase the asset were transferred to company and it was necessary to understand whether it could bear the additional burden. At the same time, it was interesting for investor, lender and management to attract long-term monetary resources for short-term actions, which means investments (accrued depreciation does not affect the money in account of balance sheet). For the same reasons, the impact of depreciation on the amount of profit, the use of indicator is carried out by single, but large-scale investments with a long depreciation period of time.

Thus under parameter *A* mean the concentrations of profitability; it is characterize the ability of industrial enterprise to accumulate financial resources over a period of time and are determined by changes in: net financial result (the net profit), equity, economic value added, net operating profit less adjusted taxes and operating income net of taxes and interest, gross income before interest, dividends, before taxes and depreciation on fixed assets and intangible assets earnings before interest, taxes, depreciation and amortization.

EuroCar PJSC, as one of the largest manufacturers of passenger cars in country, is the official representative of VW Group Cars. The production facilities have been mastered since 2001 and the mass-produce of Skoda Auto and models VW Group [4].

The State Export Control Service of Ukraine [4] has carried out a new preliminary examination of products manufactured by AvtoKrAZ PJSC. As a result, the national company is registered as a subject of the international transfers of goods to more than 50th countries. Based on the examination, AvtoKrAZ PJSC received a new Certificate of Registration Valid until 2023. It is confirmed status of a special exporter.

Kalinov Machine-Building Plant PJSC is renovating equipment: modernization of the mechanical part of equipment, repair of the electric part and automation systems, replacement of the parts and assemblies with wear or damage, removal of which is technically possible and economically feasible and commissioning. The company produces vacuum evaporators, spray dryers. Through cooperation with GEA Group, the industrial enterprise implement innovation management program, the wide range of technological equipment.

Mohyliv-Podilskuy Machine-Building Plant PJSC is manufacturer of feed, grain, flour and elevator equipment of various capacities, is being developed, and an innovative approach has allowed the plant to become competitive enterprises for an agro-industrial complexes. It is roller mills and other equipment required in the cycle of compound feed preparation, grain processing, storage of grain products, maintenance of elevators and mills, combining product quality with a reasonable price.

Kyiv Plant of Municipal Mechanical Engineering «Kommash» PJSC specializes on the production of garbage trucks and sweepers. Zolotonosha Machine-Building Plant named after I. Lepse PJSC specializes on production of spare parts for the mining and drilling equipment, hydraulic cylinders. Nizhinsilmash Plant PJSC produces the cellular equipment for growing industrial herds, repair young stock and parent flock of laying hens, etc.

According to the analysis of shares of the fixed and intangible assets in balance sheets of machine-building enterprises, it was found that among sample of surveyed companies the largest share of assets belongs to Nizhinsilmash Plant PJSC with 6.29 % enterprise development. It is necessary to highlight the negative trend of reducing of the share of intangible assets during 2016-2020 to (2.41 %), which may lead to deterioration of situation, and for Nizhinsilmash Plant PJSC – it is advisable to responding in timely manner to eliminate a nega-

tive challenges, the strengthen the innovation in the structure of sheet until 2016.

So, the worst situation is observed in Kyiv Plant of Municipal Mechanical Engineering «Kommash» and Zolotonosha Machine-Building Plant named after I. Lepse PJSC; it has no the intangible assets into balance sheets. At the same time, the economic value added of Kyiv Plant of Municipal Mechanical Engineering «Kommash» PJSC is (0.05 mill. EUR) and by the period under review decreased to (80.1 %). The rate of  $A$  is 0.05 mill. EUR and increased the last 5 years to 62.1 %, significantly reduced capitalization, which is extremely negative. The share of fixed assets in total asset of balance sheet is 99.7 %. It is may be the cause of negative challenges in the dynamics of development machine-building enterprise.

Slightly better economy trend is in Zolotonosha Machine-Building Plant named after I. Lepse PJSC – the negative of the economic value added is -0.03 mill. and for the period under review decreased to (0.18 mill. EUR). At the same time, the rate of parameter  $A$  is 0.03 mill. EUR, but the last 5 years increased to 326 %. Capitalization indicators increased significantly to 729 % and the gross approach decreased to (635 %).

Thus, it should be noted that the presence of the intangible assets in balance sheet of machine-building enterprises has a positive effects on the activation of non-adative properties. It is contributes to high-quality structuring, improved economic value added and profitability, the business capitalization.

The latent manifestations of the positive non-additive properties were monitored in terms of the optimality, efficiency and capitalization of industrial enterprises. As the assessment results showed, it was determined that Nizhinsilmash Plant PJSC has the highest level of non-additivity among the studied of machine-building enterprises, as well as Eurocar, has positive and differs from others by organizational stability.

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## **ОРГАНІЗАЦІЙНІ АСПЕКТИ ВПРОВАДЖЕННЯ УПРАВЛІНСЬКОГО ОБЛІКУ НА ПІДПРИЄМСТВІ**

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За сучасних умов для ефективного управління суб'єктом господарювання одним з основних і вкрай необхідним заходів є формування системи управлінського обліку, яка є цілісною системою збору, аналізу, інтерпретації і надання інформації користувачам для прийняття ефективних управлінських рішень, релевантне забезпечення якою створює додаткові конкурентні переваги підприємства в ринковому середовищі.

Загалом, управлінський облік – це процес, який безперервно вдосконалює планування, проектування, вимірювання і функціонування систем фінансової і не фінансової інформації, який направляє дії менеджменту, мотивує поведінку, підтримує і створює культурні цінності, необхідні для досягнення стратегічних, тактичних і оперативних цілей організації [1].

Узагальнена за положеннями [2-6] послідовність етапів організації управлінського обліку в обліковій системі підприємства представлена на рис. 1.