



# ECONOMICS AND MANAGEMENT OF ENTERPRISE

DOI: 10.15587/2312-8372.2017.100912

## DEVELOPMENT OF THE BASIC THEORETICAL BASIS OF ACCOUNTING INFORMATION QUALITY

page 4–9

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Actuality research towards improving the quality of theoretical principles of accounting information has been grounded. The absence of accounting information quality paradigm in today's conditions has been considered. The structure of the basic theoretical principles of accounting information quality has been suggested. Paradigm and conceptual levels of accounting information quality have been allocated. Basic theoretical constructs of paradigm of accounting information quality have been allocated and grounded. The relationship between basic theoretical constructs paradigm and accounting information quality paradigm has been determined. The levels of application of qualitative approach in the accounting and regulations of quality have been allocated. Basic elements of accounting information quality paradigm based on T. S. Kuhn' approach (symbolic generalization, metaphysical assumptions, values, exemplary research results) have been allocated and grounded. The substance of the conceptual level of theoretical basis of accounting information quality has been determined. Imperatives of construction of qualitative accounting system through the use of communication approach have been allocated.

**Keywords:** quality in accounting, qualitative approach, accounting information quality, accounting paradigm, accounting information quality paradigm.

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DOI: 10.15587/2312-8372.2017.101033

## ECONOMIC ANALYSIS OF VENTURE ACTIVITY AT THE VENTURE ENTERPRISES

page 9–14

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The modern methods of economic analysis with the help of which it is possible to analyze a venture activity for each stage of venture enterprise life cycle are analyzed in the article. The implementation of economic analysis as a fundamental factor in increasing the efficiency of venture activity of the venture enterprise has a significant impact on the effectiveness of risky activities and contributes to its main goal – to maximize profits. The venture management process proves that analysis is not only an integral part of other functions, but also an independent function. The effectiveness of venture activity at all stages of venture enterprise life cycle depends on the results of this function. The stages of life cycle are characterized by different degrees of risk and requirements in venture capital. The methods of analysis determined in the article take into account the features of each stage, the degree of risk, the need for investment and will avoid errors in plans and management decisions, choose the right strategy for planning, production, with the corresponding output volumes that will provide the desired volume of sales and financial results – satisfying both owners of venture enterprises and their risky investors.

**Keywords:** venture enterprise, stages of life cycle, methods of economic analysis, strategy for planning.

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DOI: 10.15587/2312-8372.2017.101925

**RESEARCH OF THE MAIN ADVANTAGES IN SOCIAL ORIENTED ACCOUNTING**

page 14–19

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In the article, a correlation of restructuring industry processes with accounting in the common hot spot to safe a social component has been determined. A procedure of restructuring any industry is obtained as an initial question in its social oriented accounting. The manifestation the last one provides its key role for the economic analysis, the planning expenses for transfer infrastructure facilities, and actions aimed to social protection work community. As a result, any change at the time record have a necessity for certain changes in the accounting system. That is why, while the social component in the world economy is having its relevance, the national economy is needed not getting lost this component, especially at the moment those restructuring reforms in industry and rebuilding of the economy country, and contributing appropriate changes into accounting.

The methods for socialization accounting have been proposed. They allow doing the accounting relevant, credible, open and motivating workers for the best industrial result. The social component is able to influence positively on the productive component and improve those results in which the owner is interested. Therefore, the social oriented accounting using high motivated and social secured workers is capable to help in reaching successful productive processes. Thus, thanks to the social oriented accounting, minimal expenses and the highest productive results at the same time can be obtained.

Having comparative analysis the social differences between two accounting systems in such as the USSR and Ukraine, the main component in the social oriented accounting has been identified. It is a qualitative component, which is able to raise level of economic performance at all levels – both macro and micro. It called in the USSR like ‘a sign of quality’ and looked like a star including motivation to work. Therefore, it is considered that a government support for new accounting theories connected with a social responsibility and improvement of living population standards is required in nowadays.

**Keywords:** social accounting, restructuring, industry accounting, the Soviet Union, sign of quality.

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DOI: 10.15587/2312-8372.2017.102275

**ANALYSIS OF ACCOUNTING OF FINANCIAL EXPENSES IN THE PROCESS OF FINANCIAL PLANNING OF TRANSPORT COMPANIES**

page 19–23

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The object of research is practical aspects of financial planning of transport companies. Factors affecting the parameters of the process of financing capital-intensive companies are analyzed, which include port and shipping companies. Structural changes in the economy and the financial system led to both a lack of financial resources in the market at an optimal price, and to reluctance of financial intermediaries to finance the activities of companies with a heavy asset structure. The level of competition on the one hand requires a reduction in costs, on

the other hand, technical modernization, as a result, financial planning must be made more flexible. The conditions in the financial markets are considered to attract additional financing primarily for shipping companies. Changes in financing conditions need to be taken into account in the financial planning process, primarily the level of financial costs and the level of risk in budgeting, providing for an alternative way of financing. In some cases it is advisable to refuse to attract, as the effect of financial leverage can be negative. The study of trends in terms of development of capital raising allows to more accurately predict the level of efficiency of using the company's capital.

**Keywords:** financial costs, financing of capital-intensive companies, financial planning, risk level.

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DOI: 10.15587/2312-8372.2017.105526

**ORGANIZATION OF OPERATIONAL AND STRATEGIC CONTROLLING IN INTEGRATED ACCOUNTING SYSTEM**

page 24–29

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Controlling is one of the most effective tools of the enterprise management system in the context of neutralizing hazards, threats, risks and ensuring the economic security of the enterprise. The aim of the article is determination of the place, role and importance of controlling (in particular, strategic and operational) in the enterprise management system, including through the prism of research into the use of controlling tools in the context of its sub-spheres. In the process of research, general scientific methods and specific methods of economic analysis are applied. It has been established that the controlling procedures that are carried out to support the management of an enterprise must be carried out using a system of analytical tools, and a clear relationship between the tasks (sub-spheres) of controlling and the tools that provide their solutions should be established. Strategic controlling coordinates the functions of strategic planning, control and strategic information management system.

The objective is ensuring the long-term successful operation of the enterprise. The task of strategic controlling is maintenance and support of a strategic plan for ensuring its viability. Operational controlling involves creating and maintaining the level of efficiency of the system achieving the current local objectives of the company, managing the efficiency of the enterprise. This kind of controlling has its own peculiarities in the controlling system: focused on operational (current) planning; is the basis for the success of strategic controlling and strategic planning. Controlling affects the course of economic processes, the effectiveness of the use of economic means and the introduction and maintenance of certain areas of activity, but the object of controlling management processes. As a result of the research, the author proposes a system that includes about 20 analytical tools, many of which are used in management accounting, management and marketing. Along with this, the system introduces tools developed by the author independently or those that represent a modification of existing tools for specific sub-spheres of controlling.

**Keywords:** controlling objects, controlling tools, strategic controlling, operational controlling.

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DOI 10.15587/2312-8372.2017.105528

### RESEARCHES OF MODERN DEVELOPMENT OF BUSINESS ENVIRONMENT IN UKRAINE

page 29–34

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The article deals with concept of «business environment». The views of scientists on its essence are analyzed and definition as an integrated set of objective and subjective various external and internal factors is suggested that mediate business relations and allow the entrepreneur to succeed in realization of objectives, in the implementation of business projects and contracts at a profit. Article describes the dynamics of basic indicators of business development in Ukraine (the number of small businesses, the number of employed in small business and the volume of sales). Conceptual provisions of development of entrepreneurial relations that are the basis of author's interpretation of essence, goals and functions of business management are presented.

**Keywords:** business environment, business management, institutional mechanisms, decision-making.

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DOI: 10.15587/2312-8372.2017.105519

**DEVELOPMENT OF THE APPROACH TO MODELING THE INFLUENCE OF THE EXTERNAL SOCIAL CAPITAL OF THE ENTERPRISE ON THE DECISIONS OF ITS STAKEHOLDERS**

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The object of research is the processes of managing the social capital of the enterprise. For effective implementation of these processes, it is necessary to have mathematical models that will allow to evaluate the impact of both internal and external social capital of an enterprise on the future results of its activities. Today, the theoretical basis for constructing such models is not sufficiently developed, especially regarding the formalization of external social capital. Therefore, in this article, let's use the method of simulation modeling, reproducing the logic of the influence of external social capital of enterprises on their activities.

To achieve this aim the method of the normative theory of decision-making is applied, which consists in formalizing the choice situations in which the subjects are in the form of decision-making problems.

As research results an approach is proposed to simulate the impact of the company's external social capital on the decision of its stakeholders, based on the construction of formalized decision-making tasks that describe the choice situations in which stakeholders are located and adjust the parameters of these tasks depending

on the characteristics of the relationship between the enterprise and the stakeholders. This approach has the following content:

1. Simulation of the dynamics of the characteristics of the relationship between the enterprise and each homogeneous group of stakeholders is carried out. The dynamics of the form of relations, the norms of relations and, first of all, the expectations of stakeholders are modeled.

2. Depending on the current characteristics of the relationship between the enterprise and the stakeholders, for each homogeneous group of stakeholders, the components of the decision-making task are selected to select the parameters for their interaction with the analyzed enterprise.

3. The decisions of each decision-making problem are calculated and on this basis the future parameters of stakeholder interaction with the enterprise under consideration are determined.

4. Resource limitations for the future activity of the enterprise are calculated.

The proposed approach makes it possible to assess the future behavior of enterprise stakeholders depending on the characteristics of their relations with this enterprise. This approach is intended for application in simulation models of enterprises' activities taking into account their relations with stakeholders.

**Keywords:** enterprise, external social capital, enterprise relations with stakeholders, stakeholders' expectations, stakeholders' simulation decisions.

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# ECONOMIC CYBERNETICS

DOI: 10.15587/2312-8372.2017.103889

## DIAGNOSTICS OF ENTERPRISE SELECTION CRITERIA IN THE PUBLIC E-PROCUREMENT SYSTEM

page 40–44

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The integrated complex system with subsystems of e-logistics, e-document flow, budgeting, payments and invoices of the subjects of procurement of goods, works, services for public funds, taking into account the criterion of «price» and non-price criteria for selecting the winner, is improved in the article. The classification of non-price criteria for selecting the winner of procurement, which are dictated by the European Union law, namely of: technical, resource and competency, safety and quality, reputation and image, and basic. Recommendations are proposed to improve the procedure for selecting enterprises related to security features and the quality of the tender proposal, strengthening the role of technical experts in tender committees, listing of public documents and deadlines for pre-threshold procurement. An essential part of the economic and mathematical model of diagnostics of selection criteria for public e-procurement enterprises is developed on the basis of determining the balance of interests of the supplier and the customer, the customer price correction coefficient, taking into account the proposed classification of non-price selection criteria, the price coefficient of the subject of e-procurement of the supplier, taking into account business processes leading to economic and social effects, and input settings «information-time opportunities/threats of resources», the covariance between the values of costs for providing an optimum level of non-price criteria for selecting the winner of procurement performance and indicators of participation in public e-procurement.

**Keywords:** public e-procurement, enterprise-winner, adjusted price, non-price selection criteria, correction coefficient, economic and mathematical model of diagnostics.

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