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ENSURING ACCOUNTING AND ANALYSIS OF REVENUE AND EXPENSES IN THE ENTERPRISE PROFIT MANAGEMENT SYSTEM

Abstract. The article reveals the role and importance of accounting and analysis of revenue and expenses in the system of managing the financial results of the enterprise, article reasons the need to improve such support, taking into account the specifics of the work and the industry characteristics of the business entity as a necessary condition for high-quality profitability management. It is proved that ensuring accounting and analysis is a structural element of the information support of the enterprise as well as that it is a coherent information system for providing high-quality and timely financial and economic information to dedicated external and internal stakeholders in order to make informed management decisions aimed at the sustainable development of the business entity. It is noted that financial reporting encompassing set of financial statements is prepared on the basis of financial accounting data in order to provide external and internal stakeholders with generalized information about the financial condition of a business entity in a form that is convenient and comprehensible to make certain business decisions. It is determined that the main purpose of ensuring accounting and analysis in the management system is the collection, generalization, and analysis of information about the external and internal environment of the enterprise with further preparation and adoption of balanced management decisions to improve the efficiency of the business entity. The economic meaning of revenue and expenses is revealed, attention is focused on the importance of research of latter due to the direct impact on the overall financial result of the enterprise. The relevance and prospects of the analysis of the financial chain "revenue – expenses – bottom line" in the system of evaluation of the effectiveness of the enterprise are proved, the factor model of the relationship of the elements of this chain is presented in general form for a deeper analysis of net profit as the main effective indicator of the activity of a business entity: the yield of net revenue, costs per hryvnia of product output and cost-effectiveness. Taking into account the fact that the financial results are a generalizing indicator in the system of assessment of the enterprise, it is noted that ensuring accounting and an analysis of revenue and expenses in the system of managing net profit should be considered comprehensively, taking into account the dynamics of previous periods, assessing indicators of financial condition, as well as using various methods and factor models, taking into account the industry characteristics of the business entity. It is proved: presently improving the efficiency of enterprises is impossible without ensuring high-quality accounting and analysis of the financial chain "revenue – expenses – net profit (loss)" in the profit management system, based on the use of modern forms, methods, and principles of forming unbiased, complete, timely, comprehensible, and useful accounting and analytical information about the activities of the enterprise and its profits.

Keywords: *accounting and analysis, revenue, expenses, net profit (loss), enterprise management.*

JEL Classification: D24

Formulas: 3; Fig.: 3, table: 3, bibl.: 9

Introduction. Under current conditions of development of the economy of Ukraine, which is associated with the aggravation of martial law, the management of economic processes at enterprises directly depends on the high-quality of ensuring accounting and analysis as part of the information support of the enterprise, aimed at the formation of reliable, complete and timely information covering the nature and volume of financial and economic phenomena and processes, security and use of all types of resources, sources of receipt and ways of use of financial proceeds of operating. Without such data, it is impossible to make balanced decisions on the further development of the enterprise. Therefore, ensuring high-quality accounting and analysis is becoming increasingly important in the enterprise management system, which makes it possible to determine the necessary measures to increase profitability, which is a main indicator of economic effectiveness.

Analysis of research and formulation of the objective. In the scientific works of domestic and foreign authors much attention has always been paid to methodological and practical principles regarding expenses, revenue, and net profit in the management system of a modern enterprise. Among the scientists it is worth distinguishing such as Butynets F.F., Pushkar M.S., Shlapak D.V., Selivanova N.M., Yoltukhivskaya T.V., etc. [1-7]. A number of problems remain unsolved, since the adoption of management decisions for any enterprise under current conditions is directly or indirectly related to the level of income, which is the main source of financing for the development of enterprises and the growth of income of its owners and employees. Therefore, the choice of the area of research is a result of the presence of theoretical and methodological problems in the field of ensuring accounting and analysis of revenue and expenses in the profit management system of modern enterprises as well as failure to consider the specifics of their functioning.

Currently accounting is faced with great tasks regarding the analytics and control of management decisions to strengthen the financial condition of the enterprise, increasing the efficiency of processes and reducing risks, which is why the scientific novelty of the results obtained is in determining the ways and developing effective recommendations for improvement of accounting and analysis of revenue and expenses in the system of managing the results of the enterprise.

The purpose of the article is to summarize and further develop questions regarding the role of ensuring accounting and analysis of revenue and expenses in the enterprise profit management system. Regulatory legal acts, scientific works, materials of periodicals and data from the Internet were used as a methodological and informational basis of the study. Methods based on general and specific approaches to the study of economic phenomena and processes were applied, namely dialectical, inductive, and deductive methods of cognition.

The results of the study. One of the main requirements for the successful activity of enterprises in modern economic conditions is the break-even of the main activity, reimbursement of expenses with personal income and guaranteeing certain level of profitability of production. Analysis of revenue and expenses of the enterprise is of great importance for the general assessment of the results of the business entity performance. The latter is due to the revenues and expenses having a direct impact on the net profit (loss) of the enterprise, which can be both positive and negative.

Many scientists and practitioners expressed their opinions regarding the revenues of enterprises, but they never reached a single formulation, which leads to a natural deepening of theoretical studies of the economic meaning and classification of revenue.

Revenues of the enterprise are divided into revenue from ordinary and extraordinary activities (fig. 1.) [1-2].

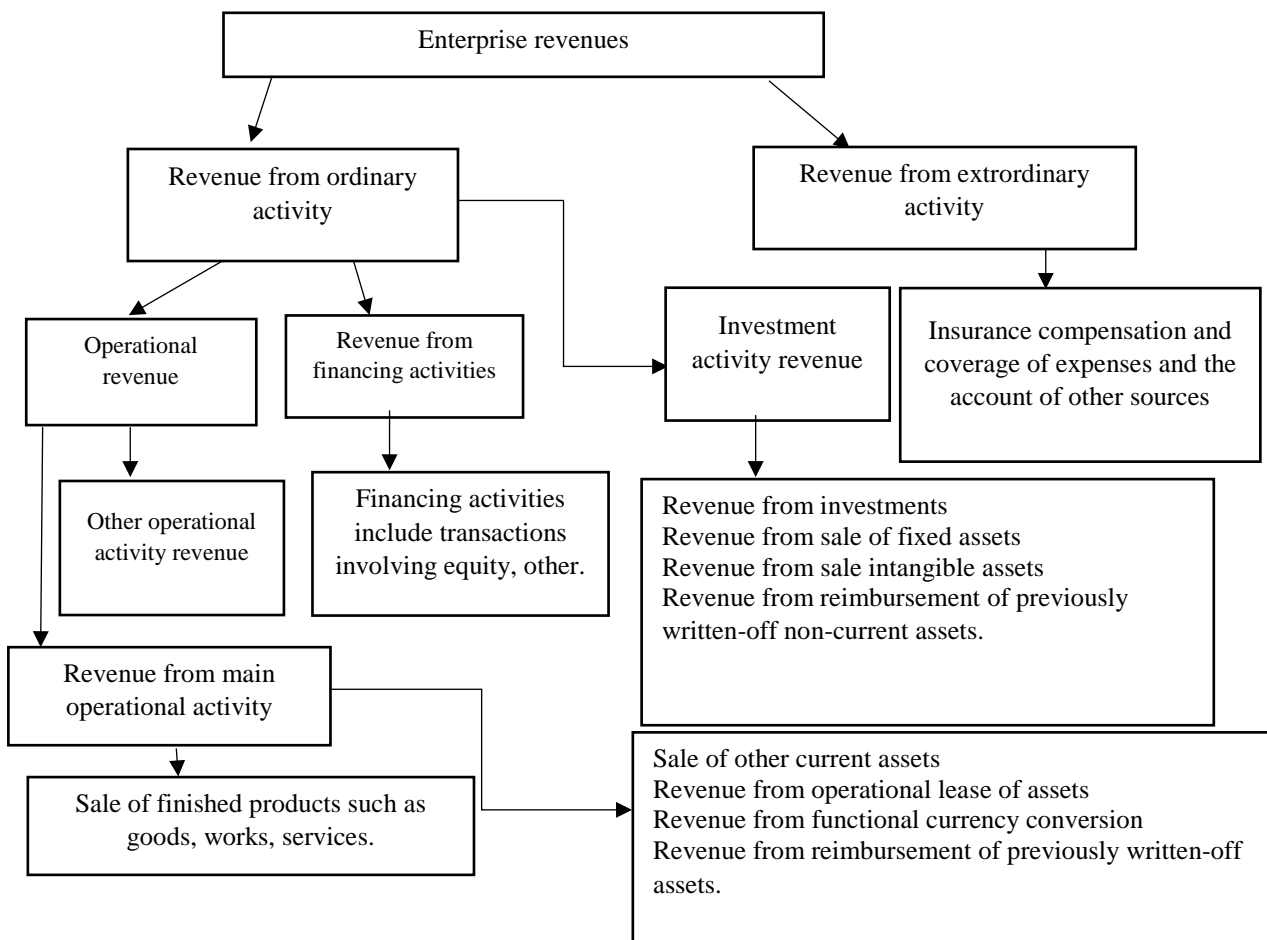


Fig. 1. Classification of the enterprise revenue

As known, the economic meaning of revenue and expenses is regulated by Ukrainian Accounting standard 15 "Revenue" and Ukrainian Accounting standard 16 "Expenses" [3,4], which states that revenue is a total revenue (ukr. - dokhid) from the sale of products, goods, works or services without deduction of discounts provided, return of previously sold goods and indirect taxes and fees (value added tax, excise duty, etc.). Revenue, according to Ukrainian Accounting standard 15, is recognized when an asset increases or a liability decreases, which causes an increase in equity (except for the owners' contribution), provided that the revenue can be reliably estimated.

A significant feature of Ukraine's present economy is martial law. Therefore, the concept of "expenses" is extremely important for all business entities, as well as for the state in general. The level of expenses is the main area for the growth of profits of the enterprise [2].

As known, the net profit (loss) of the enterprise is determined by the difference between revenue and expenses. In accounting records, expenses are referred to class 9, revenue respectively – to the 7th class of accounts. The profit of the enterprise is recorded on 791 accounts "Result of operational activity". To account for net profit (loss), account 79 "Net Profit (Loss)" and 44 "Retained earnings (uncovered losses)" are used. If account 79 "Net Profit (Loss)" is nominal and at the end of the reporting period it does not have a net balance (that is, it is closed), then account 44 "Retained earnings (uncovered losses)" is passive and its net balance is reflected in the balance sheet. The determined financial result on account 79 "Net Profit (Loss)" is transferred to account 44 "Retained earnings (uncovered losses)", debiting account 79 and crediting account 44 [5].

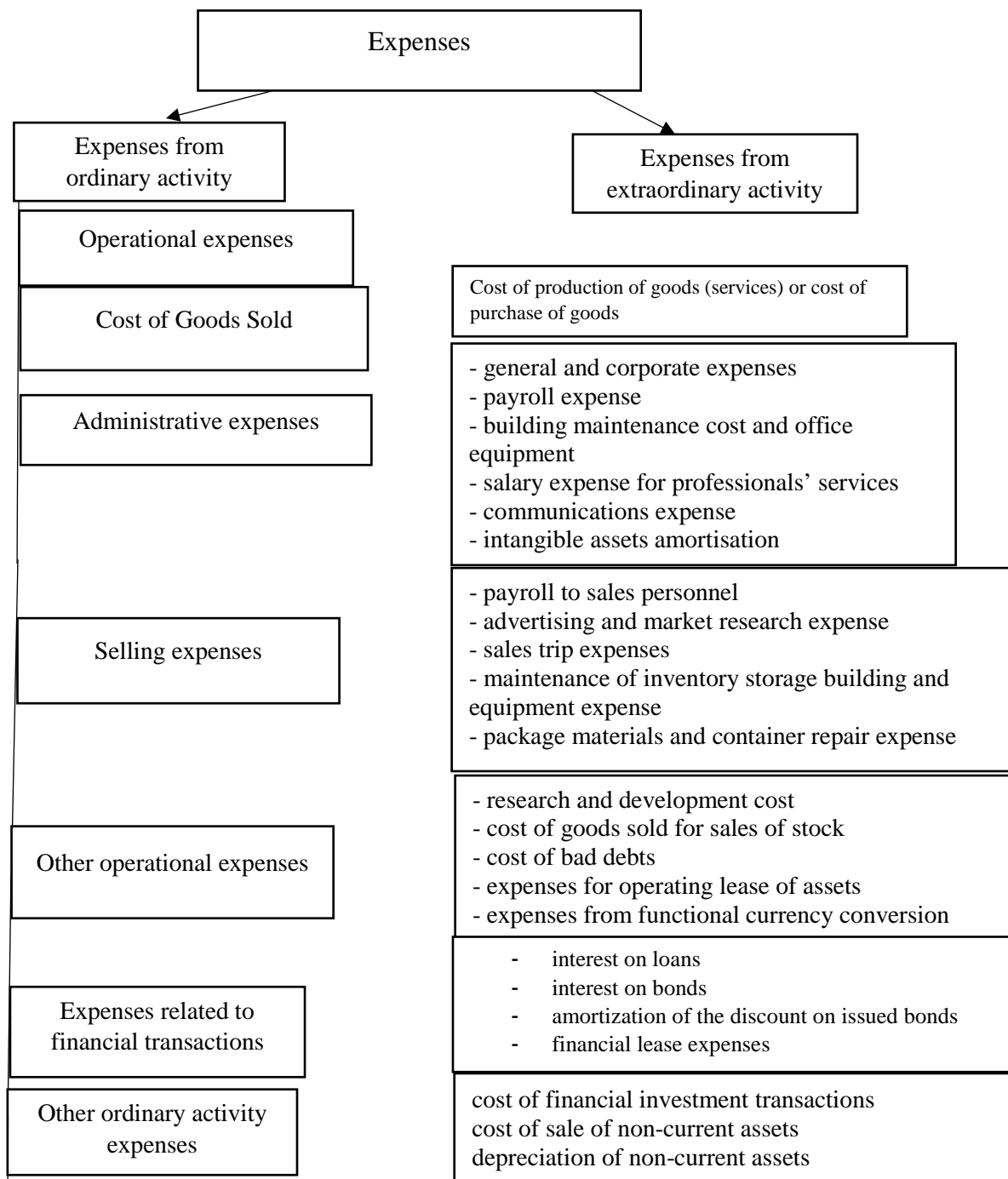


Fig.2. Classification of enterprise expenses

Accounting on the account is carried out on subaccounts 441 "Retained earnings", 442 "Uncovered losses", 443 "Profit used in the reporting period" on an incremental basis from the beginning of the year to its distribution and write-off after the end of the reporting year. This is in accordance with the established order of compilation financial and tax reporting. On account 79, the results of core activities, financial activities, other ordinary activities, and activities from emergency events are recorded on separate subaccounts [5].

(DR) Account 791 "Result of operating activity" (CR)

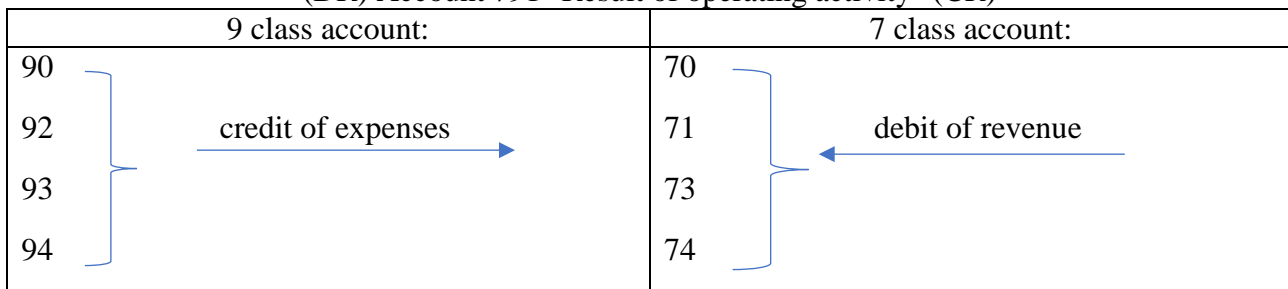


Fig. 3. Scheme representing net profit in the enterprise

Considering national and international accounting and reporting standards, it is worth noting that the main features of the presentation of information in the international accounting and reporting standards is information's availability to a wide range of consumers, which makes it possible to objectively make and approve balanced management decisions.

Thus, when generating an „ Income Statement", it is necessary to take into account the provision of IAS 1 "Presentation of Financial Statements", IAS 16 "Property, Plant and Equipment", IFRS 5 "Non-Current Assets Held for Sale and Discontinued Activities", IFRS 9 "Financial Instruments". The following are the peculiarities of the preparation of this report: classification of costs by elements or by items with the disclosure of information about cost elements in the notes; not accounting for indirect taxes as a component of revenue; optional classification of revenue and expenses on operating and non-operating; recording separate items of profit (loss) from suspended activities, from the revaluation of disposal groups for such activities (after tax), as well as the profit (loss) from the write-off of financial assets reflected at amortized value; providing information on dividends per share for the reporting period in the "Statement of changes in equity" or in Notes; presentation of the total profit indicator in the following sections: total aggregate profit; each component of the other aggregate profit, classified by its nature; the share of other aggregate profits of association and joint ventures accounted for by the equity method; providing information on the reasons for the discrepancies between nominal and effective income tax rates in notes [6,7].

Presently analysis of revenue and expenses is becoming important since it is a necessary condition for managing the profitability of an enterprise. Today, there are many methods of such research on ensuring accounting and analysis of revenue and expenses in the system of managing the results of the enterprise.

We consider it appropriate to have the following sequence of analysis and assessment of expenses, revenue, and net profit (loss) of the enterprise, in order to obtain a qualitative picture of the development of a business entity:

- 1) study of positive and negative changes in the financial chain "revenue – expenses – net profit (loss)";
- 2) analysis of the dynamics of revenue and expenses involved in the formation of the net profit (loss);
- 3) analysis of profit (loss) and profitability (unprofitability) of the enterprise by type, including using factor models;
- 4) generalization of the results from the analysis of revenue, expenses and net profit (loss) with the definition of area for increasing the profitability of the enterprise [8].

As is known, the main source of analysis of indicators of financial performance is the "Income Statement" ("Profit and Loss Statement"). Using the example of this form of reporting of one of the domestic enterprises, we analyse its revenue, expenses, and net profit (loss) (Table. 1).

Data in table indicate the following: during 2020-2021. net revenue decreased by 43789.8 thousand UAH. As for other operating revenue, they increased by 107.2 thousand UAH. The cost of goods sold decreased by 43020.5 thousand tons. UAH, which is a positive trend. Other operating expenses decreased by 655.2 thousand UAH, but other expenses increased by 42.3 thousand UAH.

As a result of the above, the gross profit decreased by 49.2 UAH compared to 2020, which is a negative result for the company; accordingly, net profit decreased by 40.2 thousand. From here we can say that the company during 2020-2021 worked inefficiently.

Table 1

Analysis of the profit (loss) of the enterprise, thousands UAH

Account	Code	2020	2021	Absolute deviation
Net sales revenue	2000	262774,3	218984,5	-43789,8
Other operational revenue	2120	434,8	542,0	107,2
Total revenue	2280	263209,1	219526,5	-43682,6
Cost of Goods Sold	2050	256771,7	213751,2	-43020,5
Other operating expenses	2180	5651,6	4996,4	-655,2
Other expenses	2270	232,7	275,0	42,3
Total expenses	2285	262656,0	219022,6	-43633,4
Gross Profit	2290	553,1	503,9	-49,2
Profit Tax	2300	99,6	90,6	-9,0
Net Profit (Loss)	2350	453,5	413,3	-40,2

While carrying out the next stage of the analysis, it is necessary to characterize the structure of revenue and expenses involved in the formation of bottom line.

Thus, revenues from sales are formed from the sale of finished products, goods, works and services. In addition to revenue from the sale of products (goods, works, services), an enterprise may also have other revenue from operating activities. Other operating revenue includes: revenue from the sale of foreign currency, other current assets (except for financial investments); from operating leases of assets;

from the operating exchange rate difference on transactions in foreign currency, the amount of fines, penalties, forfeits and other sanctions for violation of economic contracts received from debtors, or when there is a decision of the court, the arbitral tribunal to recover them; revenue from the write-off of accounts payable in respect of which the limitation period has expired; reimbursement of previously written off assets (receipt of debts written off as hopeless); the amount of grants and subsidies received, other revenue from operating activities. Other revenue from ordinary activities is formed from revenue from the sale of financial investments, the sale of non-current assets, non-operating exchange rate differences, assets received free-of-charge.

Consider the revenue structure of the studied enterprise according to Table 2, compiled on the basis of the information of the "Income Statement".

Table 2

Volume dynamics, composition, and structure of revenue of the enterprise

Account	2020		2021		Deviation, thousand UAH.
	Amount, thousand UAH	share, %	Amount, thousand UAH	share, %	
Revenue from the sale of products	262774,3	99,8%	218984,5	99,7%	-43789,8
Other operating revenue	434,8	0,2%	542,0	0,3%	107,2
Total Revenue	263209,1	100	219526,5	100	-43682,6

The data in the table show that the largest share in total revenue is revenue from sales of products (99.7% at the end of 2021), the share of which has slightly decreased. Other operating revenue tended to increase. In general, total revenues decreased by UAH 43682.6 thousand, which is a negative trend.

The expenditure items of the "Income Statement" of the enterprise, as a rule, reflect the cost of goods sold (goods, works, services), administrative costs, sales costs, other operating expenses, financial expenses, revenue tax expenses. Similarly, we analyse the structure and dynamics of the costs of the enterprise (Table. 3).

Table 3

Dynamics of the volume, composition, and cost structure of the enterprise

Account	2020 рік		2021 рік		Deviation, thousand UAH.
	Amount, thousand UAH	питома вага, %	Amount, thousand UAH	питома вага, %	
Cost of Goods Sold	256771,7	97,8	213751,2	97,6	-43020,5
Other operating expenses	5651,6	2	4996,4	2,3	-655,2
Other expenses	232,7	0,2	275,0	0,1	42,3
Total expenses	262656,0	100	219022,6	100	-43633,4

The data in the table show that the largest share in total costs is the cost of goods sold, which is 97.6% in the reporting year. Total expenses tend to decrease, which is characterized positively and works to increase profits in.

At the end of the reporting period, the results of the analysis in the financial and economic activities of the business entity are summarized. The main emphasis is placed on the study and evaluation of key performance and financial indicators of its performance. First of all, it concerns the indicators of absolute and relative efficiency of the enterprise, namely profit and profitability [8,9].

As a rule, among the internal indicators of profitability included and analysed are profitability of sales, cost profitability, profitability of certain types of products. External indicators are return on assets, return on equity, return on debt and others. These dynamics of these indicators is investigated for a number of periods and compared with regulatory values, taking into account the specifics and industry characteristics of the business entity.

Net profit is the object of comprehensive analysis, in particular factor analysis, for which various economic and mathematical methods and models are used [9].

Taking into account the relevance and prospects of the analysis of the financial chain "revenue – expenses – net profit (loss)" for any enterprise, we present in general form a factor model of the relationship of elements of such a chain for a deeper study of net profit (NP) as the main result of the activity of a business entity:

$$NP = NR * C_{1UAH} * C_{pr} \quad (1)$$

This factor model was obtained by expanding the basic formula for sales profitability (S_{pr}) to the indicators (factors) required for the study, namely:

$$S_{pr} = \frac{NP}{NR} * \frac{COGS}{COGS} * \frac{NP}{COGS} * \frac{COGS}{NR} = C_{pr} * C_{1UAH} \quad (2)$$

By placing the formula (2) into the calculation of net revenue, we obtain an extended factor model:

$$NI = NR * S_{pr} = NR * C_{1UAH} * C_{pr}, \quad (3)$$

where S_{pr} – sales profitability,

NP – net profit,

NR – net revenue,

COGS – Cost of Goods Sold,

C_{pr} – costs profitability,

C_{1UAH} – costs per 1 UAH of produced goods.

This factor model of net profit (3) using the elimination technique will allow to thoroughly analyse the impact of the aforementioned factors on the financial result – net profit, as well as determine the area for its increase [8].

Conclusion: One of the main factors for the effective functioning of an enterprise is its ability to make a profit in the amount that will create a financial basis for further development and expansion, satisfy its social and financial needs, as well as ensure competitiveness in the market for goods and services.

It is specifically income that serves as a source of expanded recreation of production, growth of market value of enterprise, it is the main driver of entrepreneurial activity, therefore, an objective and timely determination of the net profit (loss) makes it possible to assess the real financial condition and prospects for the further development of the enterprise. In addition, the analysis of revenue and expenses (i.e., costs) as the main factors influencing the profits of an enterprise is of great importance in the general assessment of the results of the work of a business entity.

The presentation of information on the net profit (loss) in the financial statements of an enterprise is a set of interrelated actions that require certain professional knowledge, abilities, and skills. However, the issue of streamlining regulatory documents regulating the processes of accounting and financial reporting in Ukraine remains relevant, the solution of issue will make the financial statements of domestic enterprises more transparent and accessible in terms of coverage of the net profit (loss) and the real financial condition. IFRS significantly expands the capabilities of business entities to choose the form and nature of reporting information, considering their needs and specifics of their functioning.

The above studies have shown that the ensuring accounting and analysis is a structural element of the information support of the enterprise and per se represents a coherent information system for providing high-quality and timely financial and economic information to external and internal stakeholders to make informed management decisions aimed at the sustainable development of the business entity. Therefore, the main purpose of accounting and analysis in the system of management is the collection, generalisation, and analysis of information about the external and internal environment of the enterprise with the subsequent preparation and adoption of balanced management decisions to improve the efficiency of the business entity operation. Improvement of accounting and analysis of enterprise management efficiency is precisely what makes it possible to determine the necessary measures to increase its profitability.

The net profit (loss) is a generalising indicator in the system of managing the results of the enterprise's activities from operational, financial, investment and other activities.

Therefore, in the financial management system it is reasonable to examine the accounting and analysis of income and expenses comprehensively, taking into account the dynamics of previous periods, assessing indicators of financial condition, as well as using various methods and factor models, considering the specifics of the enterprise industry.

Presently, increasing the efficiency of enterprises is impossible without ensuring high-quality accounting and analysis of the financial chain "revenue – expenses – net profit (loss)" in the profit management system, which is based on the use of modern forms, methods, and principles of forming unbiased, complete, timely, comprehensible, and useful accounting and analytical information about the activities of the enterprise and its income.

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ОБЛІКОВО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ ДОХОДІВ ТА ВИТРАТ В СИСТЕМІ УПРАВЛІННЯ ПРИБУТКОМ ПІДПРИЄМСТВА

Анотація. У статті розкрито роль та значення обліково-аналітичного забезпечення доходів та витрат в системі управління фінансовими результатами діяльності підприємства, обґрунтовано необхідність удосконалення такого забезпечення з урахуванням специфіки роботи та галузевої особливості суб'єкта господарювання як необхідної умови якісного управління прибутковістю. Доведено, що обліково-аналітичне забезпечення виступає структурним елементом інформаційного забезпечення підприємства і представляє собою струнку інформаційну систему щодо забезпечення якісною та своєчасною фінансово-економічною інформацією зацікавлених зовнішніх і внутрішніх користувачів із метою прийняття обґрунтованих управлінських рішень, націлених на стійкий розвиток суб'єкта господарювання. Зазначено, що фінансова звітність як сукупність форм звітності складена на основі даних фінансового обліку з метою надання зовнішнім і внутрішнім користувачам узагальненої інформації про фінансовий стан суб'єкта господарювання у вигляді, який зручний і зрозумілий для прийняття цими користувачами певних ділових рішень. Визначено, що основним призначенням обліково-аналітичного забезпечення в системі управління виступає збирання, узагальнення та аналіз інформації щодо зовнішнього та внутрішнього середовища підприємства з подальшою підготовкою та прийняттям виважених управлінських рішень щодо підвищення ефективності функціонування суб'єкта господарювання. Розкрито економічну сутність доходів та витрат, акцентовано увагу на важливості їх дослідження з приводу безпосереднього впливу на загальний фінансовий результат діяльності підприємства. Доведено актуальність та перспективність аналізу фінансового ланцюжка «доходи – витрати – фінансові результати» в системі оцінок ефективності функціонування підприємства, представлено в загальному вигляді факторну модель взаємозв'язку елементів зазначеного ланцюжка для більш глибокого аналізу чистого прибутку як головного результативного показника діяльності суб'єкта господарювання: добуток чистого доходу, витрат на одну гривню товарного випуску та рентабельності витрат. Враховуючи той факт, що фінансовий результат є узагальнюючим показником в системі оцінок діяльності підприємства, зазначено, що обліково-аналітичне забезпечення доходів і витрат в системі управління фінансовими результатами доцільно розглядати комплексно, враховуючи динаміку попередніх періодів, оцінку показників фінансового стану, а також використовуючи різноманітні методи та факторні моделі, враховуючи галузеві особливості суб'єкта господарювання. Доведено: в реаліях сьогодення підвищення ефективності діяльності підприємств неможливе без якісного обліково-аналітичного забезпечення фінансового ланцюжка «доходи – витрати – фінансові результати» в системі управління прибутком, що базується на використанні сучасних форм, методів і принципів формування неупередженої, повної, своєчасної, зрозумілої та корисної обліково-аналітичної інформації про діяльність підприємства та його прибуток.

Ключові слова: обліково-аналітичне забезпечення, доходи, витрати, фінансові результати, управління підприємством.

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