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Accounting and analytical support of the efficiency of fixed assets use in managing the efficiency of business processes of the enterprise

Abstract. The system of managing the performance of an enterprise in modern conditions is associated with the risks of entrepreneurial activity and directly depends on high-quality accounting and analytical support, which allows making informed management decisions. Effective management of the formation and use of fixed assets as the main component of the production potential of an enterprise is impossible without the organization of a proper accounting and analytical process and the formation of high-quality management information. Therefore, the issue of organizing accounting and analytical support for the efficiency of use of fixed assets in the managing performance of domestic enterprises under martial law is of a topical nature.

The purpose of the study is to generalize and further develop issues related to the role of accounting and analytical support for the efficiency of fixed assets in managing the efficiency of business processes of an enterprise. The object of the study is the process of management of fixed assets of an enterprise. The methodological basis of the study is formed by general and specific scientific methods, specific approaches to the study of economic phenomena and processes.

The importance of the article reveals the role and importance of accounting and analytical support for managing the effectiveness of business processes at a modern enterprise, including such support in terms of the efficiency of fixed assets in the system of financial management performance.

Based on the study of scientific literature, the article in the system of management of fixed assets of an enterprise. It is established that effective management of fixed assets generalizes and systematizes the approaches of scientists and practitioners to the definition of the concept of accounting and analytical support and substantiates the place and role of accounting, analysis and control is impossible without the formation of timely and high-quality accounting and analytical support, which is formed by the accounting, analytical and control components of the management system. A comprehensive analysis of the efficiency of use of fixed assets of enterprise by stages of implementation and system of indicators is proposed. An analysis of is presented quantitative and qualitative indicators of provision and use of fixed assets on the example of data from a domestic enterprise in the oil industry. In order to increase the efficiency of management decision-making, a model of accounting and analytical support for the use of fixed assets in managing the efficiency of business processes of enterprise has been developed, and the main measures to control fixed assets as an important element of the management system have been identified. The main tasks of forming a high-quality accounting and analytical support for the management of fixed assets have been proposed.

Keywords: *accounting and analytical support, fixed assets, efficiency of business processes, enterprise management.*

Formulae: -; Fig.: 2, Table: 1, Bibliography: 17.

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Introduction. The growth of the uncertainty factor in the functioning of domestic enterprises under martial law determines the importance and necessity of further development of the existing accounting and analytical support system, whose important mission is to form a high-quality information base for making timely and informed management decisions.

From the perspective of the process approach, a modern enterprise is viewed as a complex business system that is an interconnection and interaction of many business processes, the ultimate goal of which is to produce and sell the planned volume of products (works, services), generate profit and a certain level of profitability. Therefore, the management of business processes at a modern enterprise directly depends on high-quality accounting and analytical support as part of the information support intended to generate reliable, comprehensive and timely information describing the peculiarities of financial and economic phenomena and processes regarding the provision and efficient use of the necessary resources, sources of their formation, as well as the directions of obtaining and using financial results.

Fixed assets, which are part of the company's non-current assets and are part of its production potential, fulfill the strategic mission of providing the company with the necessary arsenal for further development and operation.

Today, managing the efficient use of fixed assets of an enterprise requires the formation of timely and high-quality accounting and analytical support capable of promptly generating reliable information on the condition, efficiency and intensity of the use of such assets. Without this, it is impossible to make informed management decisions for the further development of the enterprise in conditions of uncertainty and risk. Therefore, in today's realities, it is necessary to pay special attention to the formation of high-quality accounting and analytical support for the efficiency of fixed assets in the system of managing the efficiency of business processes of the enterprise, which will ensure the identification of certain ways to increase its profitability and competitiveness.

Literature review. The works of domestic and foreign scholars and practitioners have always paid attention to the theoretical and methodological aspects of reflecting fixed asset accounting operations, their analytical study by the system of indicators and the formation of proper accounting and analytical support for their management and impact on the results of the enterprise. Among the scientists are Baranovska S. P., Hnylytska L. V., Gogol T. A., Mnykh E. V., Pavelko O. V., Pokinchereda V. V., Pravdiuk N. L., Smetaniuk O. A., Fursov O. I., Chasovnikova Y. S.,

Cherep A. V., Yaremko I. Y., etc [1-11, 17]. The chosen direction requires further research, since the organization of accounting, analysis and control of fixed assets in wartime requires new, specific approaches in the system of managing the efficiency of business processes of an enterprise.

It should be noted that today there is no single definition of the concept of “accounting and analytical support”, including “accounting and analytical support for the efficiency of fixed assets”. One group of scholars considers it from the perspective of the process approach, and the other - the system approach.

In addition, there are different views of both scientists and practitioners regarding the most significant component of accounting and analytical support. A certain number of them consider accounting to be the main component, because a significant part of information about the internal and external environment comes according to its data, and without high-quality accounting information it is impossible to conduct a reliable analysis of the financial and economic activities of the enterprise. However, another part of scientists prefers the analytical component, because without a high-quality analytical study of accounting information it is impossible to draw qualitative conclusions and make informed decisions about the development of the enterprise.

It should be added that there is a certain theoretical and methodological contradiction among scholars and practitioners regarding the inclusion of such a component as control in the system of accounting and analytical support. To be more specific, the vast majority of experts believe that it is control that makes it possible to verify the reliability of information for making informed management decisions in the field of enterprise security.

Thus, the scientific and practical interest in this issue is due to the need to create high-quality accounting and analytical support for an enterprise, including with regard to the efficient use of fixed assets, with a view to forming and presenting true accounting and analytical information, and promptly processing it in the management system.

The theoretical contribution to the problem under study is to generalize the existing approaches of scholars to the areas of accounting, analysis and control of fixed assets of an enterprise in the system of managing the results of its functioning. The practical significance of the study is to further develop the methodology of accounting and analytical support for the formation and use of fixed assets of enterprise, their impact on the financial performance of a modern enterprise.

Purpose, objectives and research methods. The purpose of the study is to generalize and further develop issues related to the role of accounting and analytical support for the efficiency of fixed assets in managing the efficiency of business processes of an enterprise. The methodological and informational basis of the study was formed by regulatory legal acts, scientific papers, materials of periodicals and data from the Internet. The article also applies general and specific scientific research methods, specific approaches to the study of economic phenomena and processes, namely, comparison, systematization and generalization, in determining the essence and importance of accounting and analytical support for managing the performance of business processes at a modern enterprise, including to substantiate the importance of such support in terms of the efficiency of use of fixed assets in the system of managing business results; analysis and synthesis, systematic approach - to determine external and internal factors influencing the management of the use of fixed assets of the enterprise; to form the stages of comprehensive analysis and evaluation of the efficiency of fixed assets use by the system of indicators; methods of statistical analysis - for calculation, grouping and research of quantitative and qualitative indicators of formation and use of fixed assets of the enterprise; methods of coefficient analysis - for analysis and evaluation of indicators of provision and efficiency of use of fixed assets of the enterprise; abstract and logical method, methods of induction and deduction, integrated approach - to generalize theoretical and methodological approaches to the formation of a model of accounting and analytical support for the use of fixed assets in managing the efficiency of business processes of an enterprise; to determine

the main measures of control of fixed assets in the management system and the main tasks of high-quality accounting and analytical support for the management of fixed assets.

Research results. The war in our country has been reflected in all spheres of economic activity. Among the main problems faced by domestic enterprises today, it is worth noting the complexity of the organizational and methodological process of obtaining, collecting, processing and analyzing information, its thorough evaluation and forecasting for the future, which certainly complicates the process of making and implementing relevant management decisions.

Many scholars and practitioners believe that accounting and analytical support is a system based on accounting and reporting data, including operational data, and uses planning, regulatory, statistical and reference information for analytical research. That is, a certain system is considered, namely a set of specific means and methods of organizing accounting related to the collection, grouping, generalization, transmission and analysis of information on management needs. This group of scholars includes Hnylytska L.V., Mnykh E.V., Pravdiuk N.L., Chasovnikova Y.S., etc [2,4,7,10]. They note that the basis of accounting and analytical support of the management system is accounting and analytical information. Such information, according to L. V. Hnylytska, should ensure the interaction of individual structural units of a particular enterprise [2, p. 52].

Another group of scholars defines accounting and analytical support as the process of collecting, grouping, systematizing, analyzing and evaluating the entire set of information used to make certain management decisions at the macro and micro levels [17]. Therefore, accounting and analytical support can be viewed as the process of preparing accounting and analytical information, ensuring its sufficient quantity and required quality for use in the management system [3]. Thus, the basis of accounting and analytical support is the information generated by the accounting methodology and used to analyze and evaluate economic phenomena and processes. Moreover, the quantity and quality of accounting and analytical information characterizes the level of efficiency and effectiveness of the management system, which is of paramount importance today to minimize production and financial risks.

Thus, the concept of accounting and analytical support is currently viewed in two aspects: first, as activities related to the collection, systematization, generalization, storage, promotion and analytical research of information; second, as providing the management system with sufficient quantity and quality of the necessary information.

The main purpose of accounting and analytical support, in our opinion, is to provide reliable information on managing the performance of the company's business processes in order to determine the directions of its functioning and development in the future and to reduce production and financial risks.

Having conducted a thorough research, it can be noted that, firstly, accounting and analytical support is a comprehensive system that includes the formation, processing, accumulation and transfer of sound accounting and analytical information generated using accounting and economic analysis methods in order to make informed management decisions on the successful development of business entities for the future; secondly, accounting and analytical support consists of three components of the management system, namely accounting, analysis and audit. The accounting function is manifested through the collection, registration of information and its display for further use. The function of analysis and control is an analytical study of financial and economic indicators that are calculated, evaluated and monitored to formulate certain conclusions and make appropriate management decisions.

According to a number of scholars and practitioners, the accounting component of the accounting and analytical support system is the basic one, because it is on its basis that the entire range of activities of the enterprise is analyzed. It ensures the formation, receipt, grouping, classification and generalization of the necessary information. That is, the main source of information in the accounting and analytical support of the system for assessing the performance of an enterprise is accounting (financial, managerial and operational) data [5]. The analytical

component provides a quantitative and qualitative assessment of the changes that have occurred with the business entity, therefore, it allows to track the development trends of both negative and positive phenomena and processes.

Thus, the accounting and analytical components of accounting and analytical support involve collecting and summarizing data on external and internal environment factors in order to assess the risks of business and financial activities, financial stability, competitiveness and formulate a strategy for further development, taking into account the realities of today.

The third component, the control (audit) subsystem, is related to the importance of verifying the reliability of information for making informed management decisions in the security sector.

Thus, if we consider the accounting and analytical support for managing the activities of an enterprise's business processes as a whole, then a separate part of it is the accounting and analytical support for the efficiency of fixed assets use, which, in our opinion, is a system of collecting, researching and transmitting high-quality and substantiated information on the availability, condition and use of fixed assets, which is the result of the interaction of accounting, analysis and control, and serves as the basis for making certain management decisions.

Many scientific publications have been devoted to the problem of efficient use of fixed assets of an enterprise. For instance, Smetaniuk O. A. and Fursov O. I. argue that the main feature of the efficient use of fixed assets of an enterprise is the growth of its production, and ensuring sufficient rates of production development and increasing its efficiency is possible only under the condition of intensive reproduction and rational use of fixed assets [8,9].

The use of fixed assets of an enterprise affects the implementation of the production program and the possibility of making a profit, so the functioning of the enterprise directly depends on the provision of its fixed assets, as well as the efficiency of their use [16].

To summarize: the efficiency of fixed assets use is the effect obtained as a result of the use of fixed assets, which correlates with the resources spent over a certain period. In turn, increasing efficiency is to obtain maximum results at the appropriate level of development of productive forces compared to the labor costs used to create the product.

It should be noted that the efficiency of fixed assets use is important for the functioning of the enterprise, because:

- economic potential, production capabilities and technical level of production are improved;
- there are more opportunities for enterprises to make timely decisions on the production of new products that are in greater demand among consumers;
- labor productivity increases, and, as a result, the quality of manufactured products, as well as other indicators of the company's performance.

As is well known, to assess the efficiency of fixed assets use, a system of both natural and cost indicators is used, as well as comparative estimates of the growth rate of output and the growth rate of labor capitalization and labor productivity.

Generalized indicators of the efficiency of fixed assets use are the indicators of capital efficiency, capital intensity and profitability. Different scholars give preference to certain indicators. Thus, the vast majority of scholars and practitioners argue that optimization of fixed assets use mainly depends on the availability of a reasonable system of indicators for assessing the level of efficiency of fixed assets use, which contains general (cost) and partial (natural) indicators. Another group believes that it is advisable to analyze a small range of indicators of efficiency of fixed assets use - capital productivity and profitability [11].

Therefore, we propose the following scheme for conducting a comprehensive analysis of the efficiency of use of fixed assets of an enterprise in the system of managing the efficiency of business processes by stages (Fig. 1).

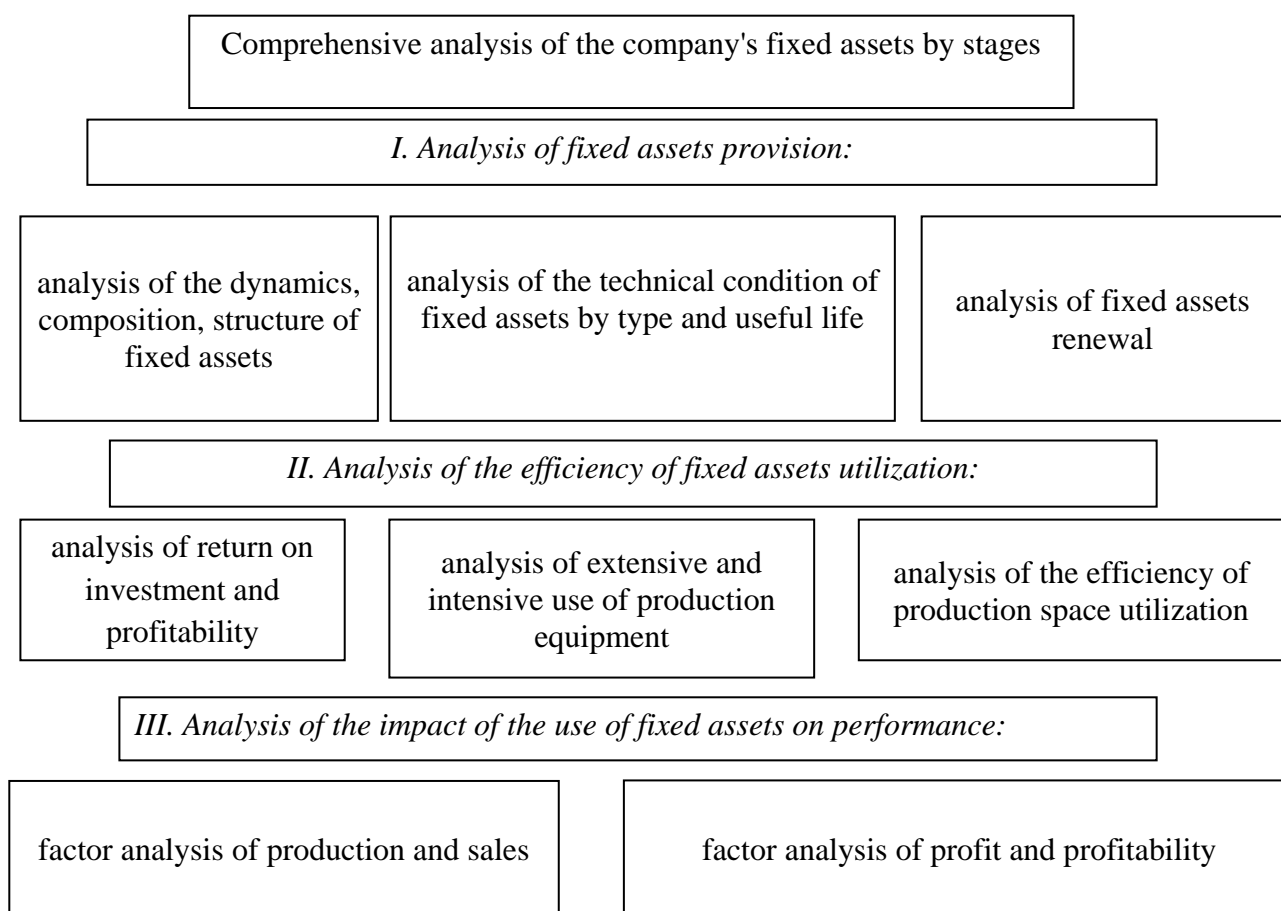


Fig. 1. Stages of a comprehensive analysis of the efficiency of use of fixed assets of an enterprise
Source: generalized by the author on the basis of [12-15].

The management of fixed assets should be understood as the process of development, adoption and implementation of management decisions, as well as control over their implementation regarding the formation, use and reproduction of fixed assets of the enterprise. It should be noted that the effectiveness of management will depend mainly on the quality of accounting and analytical support, which is the result of a study of the external and internal environment.

Despite the fact that the information of the external environment does not provide an exhaustive description of the quantitative and qualitative state of the enterprise's fixed assets, it still has an additional impact on the processes of their formation, use and reproduction through the system of regulatory and legal support. Therefore, taking into account the need for information from the external environment, it is advisable to note that the development of management decisions regarding the company's fixed assets is based mainly on internal accounting and analytical support, relying on such key management functions as accounting, analysis and audit.

In today's realities, at most domestic enterprises, the formation of accounting and analytical support for the efficiency of fixed assets use is unsystematic and focuses only on achieving tactical goals to meet the requirements of regulatory legal acts on financial and tax accounting, as well as the preparation and submission of relevant reports. But in today's environment of uncertainty and risk, accounting and analytical support should play a leading role not only in the implementation of tactical goals, but also in setting and achieving strategic ones. In this regard, we propose to apply a model of accounting and analytical support for the use of fixed assets in managing the performance of business processes, the totality of all blocks of which allows to determine the financial and

economic flows of the enterprise, the forecast characteristics of its activities and assess the degree of impact of certain threats (Fig. 2).

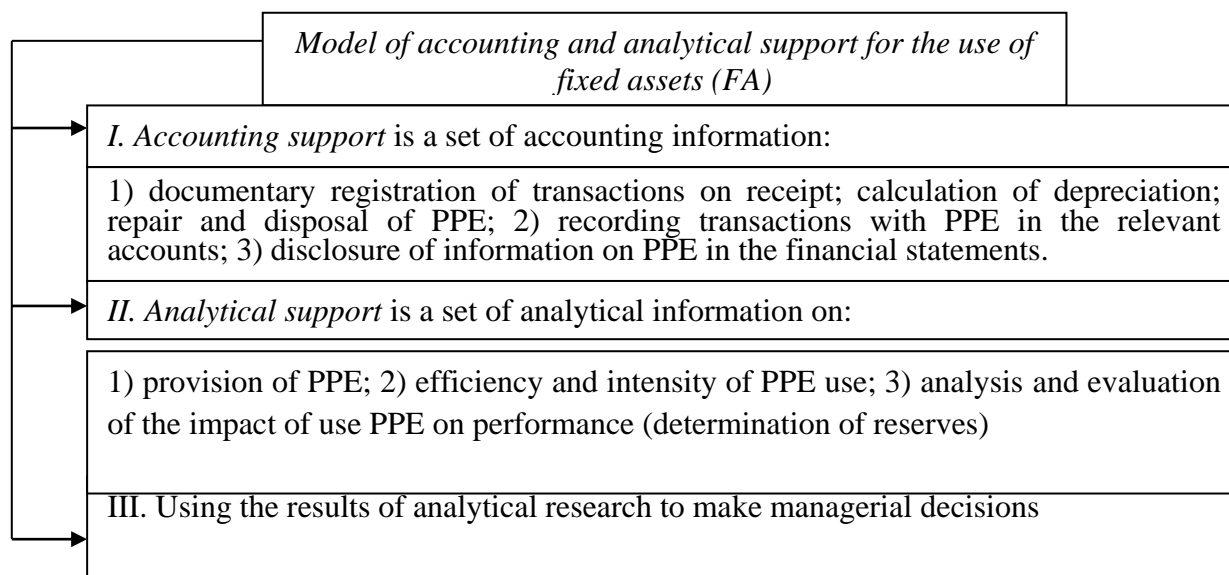


Fig. 2. Model of accounting and analytical support for the use of fixed assets in managing the efficiency of business processes of an enterprise

Source: developed by the author

Let us consider each block of the model separately. Thus, accounting support is a set of accounting and reporting data used in the process of researching and assessing the condition, intensity and efficiency of fixed assets use. As a rule, this includes information on analytical and synthetic accounts, which accumulate information on fixed assets, as well as reporting financial information of the enterprise. In other words, this is accounting information that is collected, verified, grouped and systematized in a certain way for further research and use after forming analytical conclusions for making management decisions.

Analytical support, which is based on the accounting block of the model, is a set of analytical, generalized information obtained as a result of analytical procedures for assessing the condition, intensity and efficiency of the use of fixed assets of the enterprise and their impact on the results of its activities (profit, profitability).

Using the analytical research methodology, accounting information is transformed into analytical information. Thus, in the process of analyzing the company's provision with fixed assets and their use, a whole system of methods and models is used, including balance sheet, coefficient, and factor analysis, which allow not only to characterize and evaluate the processes of formation, use and reproduction of fixed assets, but also to determine the extent of their impact on the efficiency of the company's business processes.

The third block of the model is the use of the results of analytical research for making management decisions, aimed at the quality management of fixed assets of the enterprise, which requires coordinated work of the two previous blocks of the accounting and analytical support model, capable of timely generating reliable and comprehensive information on the condition, intensity and efficiency of the use of fixed assets, as well as identifying reserves for increasing the profitability and competitiveness of the enterprise. After all, the efficiency and effectiveness of the entire production process, as well as the amount of profit and profitability, will depend on how rationally and efficiently fixed assets are used, especially in today's realities.

Taking into account the system of indicators for a comprehensive analysis of the efficiency of fixed assets use, shown in Fig. 1, and the analytical block of the model of their accounting and analytical support in enterprise management, the paper presents the calculation and evaluation of

the main indicators characterizing the status and efficiency of fixed assets use, using the data of a domestic enterprise in the oil industry, namely: depreciation, suitability, renewal, disposal, growth, capital efficiency, capital intensity and profitability.

The analysis of fixed assets utilization indicators revealed ambiguous changes during the period under review. Thus, despite the increase in the coefficient of the real value of fixed assets in the property of the enterprise (from 0.94 to 0.99), which positively characterizes its production potential, their technical condition has deteriorated somewhat, as evidenced by an increase in the depreciation coefficient (from 0.59 to 0.67) and, accordingly, a decrease in the serviceability coefficient (from 0.41 to 0.33). Another negative factor is the reduction in the fixed assets renewal rate and the negative value of the growth rate in 2022, which indicates a curtailment of investment activities to modernize production capacity. All this has a negative impact on the company's performance and competitiveness. Thus, in the analyzed period, the company was unprofitable. The operating profitability of fixed assets during 2021-2022 is zero, as the company's profit from operating activities is characterized by a zero value.

Table 1. Analysis of provision and efficiency of fixed assets utilization of the domestic enterprise of the oil industry for 2021-2022

Indicator	Year		Absolute deviation (+, -)
	2021	2022	
1. Fixed assets at the beginning of the year, thousand UAH	244628,7	291219,8	+46591,1
2. Acquisitions during the year, thousand UAH	87328,7	50373,7	-36955,0
3. Fixed assets disposed during the year, thousand UAH	6505,6	1810,0	+4695,6
4. Availability of fixed assets at the end of the year	291219,8	240685,4	-50534,4
5. Capital intensity	637,5	53,03	-584,47
6. The coefficient of the real value of fixed assets in the property of the enterprise	0,94	0,99	+0,05
7 Revalued costs of fixed assets	0,59	0,67	+0,08
8. Depreciation of fixed asset	0,41	0,33	-0,08
9. Fixed assets renewal coefficient	0,3	0,21	-0,09
10. Fixed assets disposal coefficient	0,03	0,01	-0,02
11. Fixed assets growth coefficient	0,2	-0,17	-0,37
12. Capital productivity	0,01	0,02	+0,01
13. Operating profitability	0	0	0

Source: developed by the author based on the company's reports

Capital intensity, being the inverse of capital efficiency, characterizes the cost of fixed assets per unit of output (work performed). Reducing the capital intensity is an important factor in

improving production efficiency and its intensification. At the enterprise, it tended to decrease from 637.5 to 53.03, while the capital efficiency increased slightly. However, the overall dynamics of indicators of provision and use of fixed assets of the enterprise, as well as its efficiency, indicates an increase in problems in managing the resource potential, the main part of which is fixed assets.

As noted above, an important element of the enterprise's fixed assets management system is control, whose mission is to verify the correctness of accounting at both the analytical and synthetic levels, as it covers the timely reflection in the accounting process of those operations related to the commissioning of fixed assets, their disposal, as well as the accrual of depreciation and amortization. Therefore, control over fixed assets, which focuses on preventing errors and identifying shortcomings in their accounting and analytical support in the management system, is an important tool for achieving the strategic goals of the enterprise and ensuring its long-term profitable operation [14].

Due to the full-scale war, many complications have arisen in the enterprise management system, including with regard to accounting, analysis and control of fixed assets, some of which were destroyed, damaged or remained in the temporarily occupied territories. The issues of controlling fixed assets during the war require special attention both at the legislative and organizational and methodological levels.

We consider it appropriate to define the following sequence of the main measures to control the company's fixed assets:

- verification of compliance with legal requirements for transactions with fixed assets;
- control over the correctness of recognition, classification and valuation of fixed assets;
- control over the correctness of documenting transactions on the movement of fixed assets;
- verification of provision with fixed assets (actual availability, technical condition, etc.);
- verification of the correctness of accounting transactions for receipt, disposal, write-off and repair of fixed assets;
- control over the correctness and timeliness of depreciation accrual in accordance with certain methods;
- control over the correctness of indexation and revaluation of fixed assets;
- verification of the correctness, completeness and legality of determining financial results from the sale of fixed assets;
- verification of the correctness of lease transactions;
- analysis and control of the performance indicators of fixed assets and their impact on financial results.

Summarizing the above, the formation of effective accounting and analytical support for the management of fixed assets of an enterprise involves compliance with the following main tasks that ensure [6]:

- quality, completeness and timeliness of reflection in the accounting of operations on the formation, use and reproduction of fixed assets;
- a comprehensive system of analytical indicators for assessing the provision, intensity and efficiency of the use of fixed assets of the enterprise;
- systematization and generalization of the necessary accounting and analytical information on the management of fixed assets of the enterprise;
- development of certain measures aimed at improving the efficiency of fixed assets use and control over their proper implementation.

Discussion. The process of using fixed assets is directly related to the efficiency of business processes at an enterprise and requires high-quality accounting and analytical support capable of timely generating reliable information on the formation, intensity and efficiency of the use of means of production. The model of accounting and analytical support for the effective formation and use of fixed assets in managing the efficiency of business processes of an enterprise emphasizes the need to determine the interrelation and interdependence of the processes of formation and use of

enterprise resources, of which fixed assets are a part. Therefore, the process of collecting, grouping, researching and transmitting comprehensive information on the availability, condition and use of fixed assets, which is the result of the interaction of accounting, analysis and control, serves as the basis for making informed management decisions.

Increased uncertainty under martial law actualizes further development of accounting and analytical support for managing the activities of the enterprise's business processes, an important part of which is accounting and analytical support for the efficiency of fixed assets use, and puts forward the main task of forming a timely and reliable information flow for making timely management decisions.

Insufficient level of accounting and analytical support in enterprise management leads to an increased risk of making unreasonable management decisions, inefficient use of resources, and an increased risk of losing financial stability and profitability.

The efficient use of fixed assets of an enterprise is determined by reducing the cost of production, increasing profits and increasing its profitability [15].

Conclusions. The growing level of uncertainty in the conditions of war regarding the functioning of entrepreneurial activity determines the importance of further development of a modern system of accounting and analytical support, the main task of which is to form a timely and reliable information base for making timely and informed management decisions.

Summarizing the above, it is advisable to emphasize the importance of the role of accounting and analytical support of the business management system in forecasting its further development, making effective management decisions aimed at minimizing the negative impact of external and internal risks and threats, especially in the context of the war in Ukraine.

Unfortunately, the main problem today is the time lag between obtaining accounting and analytical information and using it to make prompt and timely management decisions. This problem is particularly acute for business entities operating in the occupied territories or areas close to the front line. Therefore, in the conditions of war, the existing problems in the organization of the accounting and analytical system, which are caused by a violation of the principle of timely access to reliable information, are significantly exacerbated.

The theoretical significance of the carried-out research is to systematize the existing approaches to accounting and analytical support for the efficiency of use of fixed assets of enterprise in the system of management of the results of its functioning. The practical significance of the carried out research ensures further development of the methodology of accounting, analysis and audit of the formation and use of fixed assets of enterprise and their impact on the financial results of its activities.

Thus, in the context of martial law, the issue of developing reliable and substantiated accounting and analytical support for the business management system is particularly acute. For the effective functioning of entrepreneurial activity in Ukraine during wartime, it is necessary to develop high-quality accounting and analytical support, taking into account all existing internal and external risks. For this purpose, the accounting and analytical support system should meet the following requirements: to form a timely and reliable information base for making management decisions; to provide the necessary information about the current state, development trends and the level of possible risks; to identify existing and prevent possible challenges and threats.

Further research should be directed at modeling and forecasting the efficiency of enterprise functioning through optimization of the processes of formation and use of fixed assets, namely, to develop a factor model of enterprise profitability, choosing as factors of influence the indicators of structure, intensity and efficiency of use of fixed assets. Such a model will make it possible not only to identify reserves for increasing the level of profitability of an enterprise through quantitative and qualitative indicators of formation and use of fixed assets, but also to make a forecast for the future.

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**Обліково-аналітичне забезпечення ефективності використання основних засобів в управлінні
результативністю бізнес-процесів підприємства**

Анотація. Система управління результативністю функціонування підприємства в сучасних умовах пов'язана з ризиками підприємницької діяльності та наряду залежить від якісного обліково-аналітичного забезпечення, що надає змогу прийняття виважених управлінських рішень. Ефективність управління формуванням та використанням основних засобів як головної складової виробничого потенціалу підприємства неможливе без організації належного обліково-аналітичного процесу та формування якісної управлінської інформації. Тому питання організації обліково-аналітичного забезпечення ефективності використання основних засобів в управлінні результатами діяльності вітчизняних підприємств в умовах воєнного стану носить актуальний характер.

Метою дослідження є узагальнення та подальший розвиток питань щодо ролі обліково-аналітичного забезпечення ефективності використання основних засобів в управлінні результативністю бізнес-процесів підприємства. Об'єктом дослідження виступає процес управління основними засобами підприємства. Методологічну основу дослідження склали загально-та конкретно-наукові методи, специфічні підходи дослідження економічних явищ та процесів.

У статті розкрито роль та значення обліково-аналітичного забезпечення управління результативністю бізнес-процесів на сучасному підприємстві, в тому числі обґрунтовано важливість такого забезпечення щодо ефективності використання основних засобів в системі управління фінансовими результатами.

На основі опрацювання наукової літератури узагальнено та систематизовано підходи вчених та практиків щодо визначення поняття обліково-аналітичного забезпечення та обґрунтовані місце й роль обліку, аналізу та контролю в системі управління основними засобами підприємства. Встановлено, що ефективне управління основними засобами неможливе без формування своєчасного та якісного обліково-аналітичного забезпечення, що формується обліковою, аналітичною та контрольною складовими системи управління.

Запропоновано комплексний аналіз ефективності використання основних засобів підприємства за етапами здійснення та системою показників. Представлено аналіз кількісних та якісних показників забезпечення та використання основних засобів на прикладі даних вітчизняного підприємства нафтовидобувної галузі. З метою підвищення ефективності прийняття управлінських рішень розроблено модель обліково-

аналітичного забезпечення використання основних засобів в управлінні результативністю бізнес-процесів підприємства та визначено головні заходи контролю основних засобів як важливого елемента системи управління. Запропоновано головні завдання формування якісного обліково-аналітичного забезпечення управління основними засобами.

Ключові слова: обліково-аналітичне забезпечення, основні засоби, результативність бізнес-процесів, управління підприємством.

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