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Theoretical and practical principles of accounting and analytical support for investment project management

Abstract. A modern enterprise carries out various business operations, in particular those related to investing in projects. Therefore, an important condition for effective management decision-making is the formation and work on accounting and analytical support for these processes.

Problem statement. In modern literature, various scientific concepts are used, such as accounting and analytical information, information and accounting system, accounting and analytical system, information and accounting support, accounting and analytical support, etc., which quite often have much in common and do not contain distinctive characteristics. This also fully applies to the accounting and analytical support of the management of investment projects of an enterprise in the theoretical and practical plane.

Unresolved aspects of the problem. The sequence of use and the connection between the above scientific categories, accounting and analytical support of the process of making managerial decisions has not been established.

The purpose of the article is to analyze and derive patterns regarding the theoretical and practical principles of accounting and analytical support of the management of investment projects of an enterprise.

Presentation of the main material. Based on the results of the research, a scheme of accounting and analytical support of the process of making managerial decisions with the allocation of input and output information flows and the division of accounting into financial and managerial. The author's interpretation of the scientific category of accounting and analytical support for investment project management is presented. A list of information and communication technologies and their characteristics are given to increase the efficiency and efficiency of the accounting and analytical support of investment project management. The levels of artificial intelligence support in investment project management are given, with the distinction of levels of automation, assistance and addition.

Conclusions. The presented study made it possible for the first time to substantiate and provide a definition of accounting and analytical support for investment project management, which fully reflects the current state of this issue. The presented scheme of accounting and analytical support for the process of making managerial decisions in combination with information and communication technologies (artificial intelligence, machine learning, big data, cloud technologies) will ensure the prompt and effective implementation of accounting and analytical work, increase the practical orientation of the received initial data for the formation and implementation of the strategic and tactical goals of the enterprise regarding investment project management.

Keywords: *accounting and analytical support, management, management accounting, investment project, investment project management.*
Formulas: 0; fig.: 3, tabl.: 0, bibl.: 28.
JEL Classification. D 83, D 89, M 49.

Introduction. Enterprise management is based on effective documentary support. In addition to conducting operational activities, the enterprise also finances capital investments, shares in other enterprises, purchases and sells securities, invests in bonds, etc. For these purposes, it is necessary to carry out appropriate work on accounting and analytical support for investment project management. Achieving the outlined areas requires the purchase and adjustment of software, training or retraining of specialists (accountants and/or analysts), concluding contracts with provider companies for further maintenance, purchasing the necessary computer software, etc. Thus, the study of the theoretical foundations and practical aspects of accounting and analytical support for investment project management is timely and relevant.

Literature Review. The issues of accounting and analytical support (AAS) of investment activity management (AAMS) are studied by Ukrainian scientists. Among the scientific works, the achievements of Kovalchuk S. (2019) should be highlighted, who paid attention to the AAMS of investment projects. Investigating the content of the above definition, the author identified its components - accounting and analysis, which serve as the basis for accumulating data for making management decisions. Iershova N. Y. and Lynnyk O. I. (2021), in turn, investigated information and accounting support for the purposes of investment analysis of an enterprise. The basis of their work also states about management accounting, which can be differentiated into several components - accounting and analysis. The first provides for the collection, accumulation and processing of information, the second - analytical procedures. From the above, it follows that there are no significant differences between the authors' approaches, which is not entirely true. A similar opinion is held by Nitsenko V.S. (2012). In our opinion, AAS is the next stage of work, i.e. analysis for the purposes of enterprise management, and information and accounting support is the first stage, i.e. a system for registering, accumulating and processing information.

Some scientists see the solution to this issue through a conceptual update of the accounting policy of the enterprise (Derechyn et al., 2007; Dmytrenko, 2024). According to the authors, changes in the legislative sphere should also be reflected in the accounting policy of the enterprise. We support the vision of scientists, however, enterprises do not always respond promptly and promptly to changes in regulatory policy, therefore these issues are not always reflected in the accounting policy.

Larikova T. (2025) identified shortcomings in the AAMS of budget funds administrators, and therefore of enterprises that perform contract execution, according to concluded agreements. The author pointed out the imperfection of the existing system of information support and data analysis and management, the systematicity of financial and non-financial indicators, the low level of use of innovative technologies and solutions in AAMS. Continuing the research, Larikova T. (2025), Polishchuk I. R., Vyhivska I. M. and Makarovych V. K. (2022) conclude that it is appropriate to verify and confirm financial and non-financial indicators calculated according to the financial statements published on the official website of the enterprise, which will significantly strengthen AAMS in all processes, including the investment component. Iershova N. (2024), supplementing the opinions of previous authors, points to the need to combine budgeting in the context of planning operational and investment processes with accounting support and AAMS of the enterprise.

Other researchers (Ivata, Pohorielova & Burlan (2023); Shubina et al. (2025); Kriukova & Nitsenko (2016)) point to the need to consider issues related to investment activities, namely: the business processes of the enterprise, fixed assets and the efficiency of their management, and land resources, which can be considered as an effective direction of investment. We agree with these views, since all of the above components can affect the scale of activity, the continuity of the operating cycle, increase the quality of work and services performed, their productivity and efficiency, etc. Thus, the above processes require appropriate AAMS.

The specified directions of AAMS of investment processes at the enterprise, according to Mykytyuk P. and Mykytyuk Yu. (2023), should be provided by economic and mathematical modeling. Using the "Flow" technology, the authors propose to ensure the phased implementation

of project work, according to the approved schedule and cost control. The output information flows create a system of data necessary for AAMS of investment projects.

Therefore, AAMS of investment activities require further development, especially in conditions of instability, crisis and challenges facing enterprises. Therefore, it is these gaps that the authors will try to address in the course of this scientific study.

Purpose, objectives and methods of the study. The purpose of the work is to analyze and derive patterns regarding the theoretical and practical foundations of AAMS by investment projects of the enterprise.

Based on the purpose of the study, the following tasks were set: to analyze modern approaches to the interpretation of the scientific concept of AAS and to give the author's understanding of the scientific definition of AAMS of investment project; to build and describe the AAS scheme of the process of making management decisions at the enterprise; to analyze modern approaches to information and communication technologies and establish a connection with AAMS of investment project.

During the study, the authors used the following methodological tools: general scientific methods of cognition (induction and deduction, analysis and synthesis) to determine the directions of development of the researched issue in time; a systematic approach for a general vision of the development of the theoretical foundations of AAMS by investment activities of the enterprise; theoretical generalization for formulating conclusions from the conducted research; classification for dividing the main objects of research according to established criteria or features.

Results. The process of making managerial decisions requires clarification of the essence of the terminology used. In scientific works, various definitions are used, such as accounting and analytical information (AAI), information and accounting system (IASm), accounting and analytical system (AASm), information and accounting support (IAS), AAS, etc. Let us consider the above scientific categories in more detail.

Thus, under AAI Podolianchuk O.A. (n.d.) understands a set of financial accounting data that provide the necessary information (about all aspects of economic activity) for the process of making managerial decisions.

Machuha R.I. (2007) reveals the content of IASM as a set of technical and organizational measures for the accumulation, systematization, grouping, processing and transmission of accounting data on financial and economic processes at the enterprise.

Yuzva R.P. (2008) understands AASM as a set of different types of data and information combined into a single system that ensures the adoption of managerial decisions.

Chornenka O. and Boiarchuk S. (2024) concluded that IAS is a system that provides the accumulation, systematization, analysis and transmission of information on the financial and economic processes of the enterprise.

Pelekh U. (2022) substantiated and presented the following understanding of AAS - a system that provides accumulation, processing and analysis of information and data, which ensures the adoption of management decisions.

Summarizing the above, we have formed a process of accounting and analytical support for making management decisions (Fig. 1).
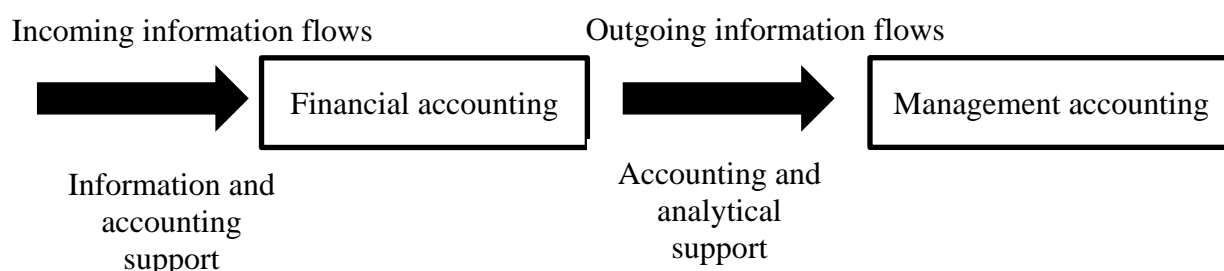
Incoming information flows　　　　　　　　Outgoing information flows

→ | Financial accounting |　　→ | Management accounting |

Information and accounting support　　　　Accounting and analytical support

Fig. 1. Accounting and analytical support for the process of making management decisions
Source: author's development.

This approach is universal and can be used for any direction of work or research, that is, for AAMS of investment projects.

AAS contains a set of information and data on the external and internal environment of the enterprise and is necessary in the process of assessing and analyzing economic phenomena and processes for management purposes (Hnylyts'ka, 2011).

That is why Ryzhikova N., Birchenko N. and Bogomolov O. (2024) indicate that AASM should provide timely monitoring of financial and economic indicators, risk assessment and development of effective management decisions. Despite this, the authors continue, there is a gap in the integration of modern information technologies and data analysis methods adapted to the operating conditions of enterprises, which affects the level of their efficiency. This is fully inherent in the processes of AAMS of investment projects of enterprises at the current stage of management.

Iershova N. Y. and Lynnyk O. I. (2021) presented a general view and description of AAMS of investment projects over time in a simplified form. In their opinion, the basis of the constructed model should include the types of information needed to make management decisions regarding the investment component, information users (internal and external stakeholders), informational goal-setting (quantitative assessment of data for management purposes), possible barriers (lack of funds, advantages and disadvantages, opportunism, etc.).

Continuing this thesis, Kovalchuk S. (2019) proposes to divide the AAMS research of investment projects into the appropriate stages: pre-investment, investment and final stage. Using the specified stratification of the stages of work, the author comes to the conclusion that achieving the goals of an investment project requires appropriate tools for managing it.

Thus, AAMS of investment projects is a system of accumulation, processing and analysis of information and data coming from external and internal sources, designed to achieve strategic and tactical goals for the implementation of an investment project and its management.

Investment project management should be based on achievements and innovative developments in the field of information and communication technologies. The most common include: artificial intelligence, machine learning, big data, cloud technologies. The specified list is not exhaustive and may change over time and depending on the needs of specialists and managers.

Since artificial intelligence has recently become a key driver of development, its use in investment process management has also changed the approach to work. According to Derkach M. (2023), artificial intelligence provides processing of significant data sets and helps investors develop strategies for behavior in the market. Although this technology is not new, the use of machine learning and neural networks significantly enhances the quality of analysis and developed strategies. According to him, artificial intelligence provides more accurate data that can affect management decisions, and which a person sometimes does not pay attention to, as a result, it can significantly change the amount of investment resources.

The importance of this phenomenon for project management is evidenced by a survey conducted by PMI (2023), which has a practical focus. According to the survey results, 1/5 of respondents constantly use artificial intelligence for decision-making processes and optimization of business operations, and 4/5 of senior management expect an increase in the impact of artificial intelligence on project management strategies.

Another study by Capterra (Taylor, 2023) indicated that 77% of respondents are optimistic about the use of artificial intelligence in their work and only 8% indicated that they do not plan to implement it in their activities. Among those surveyed, 93% expect a return on investment within the next 12 months.

In general, for specialists and managers who use artificial intelligence in their practical work, there are benefits available in optimizing investment project management, including the issue of strategy formation and implementation of set goals, which is achieved through improving the efficiency and quality of management decisions. Vasylenko V.M. and Vakaliuk T.A. (2024) showed that artificial intelligence significantly changes the process of processing incoming

information and making management decisions. The authors proposed various versions of supporting the investment project management process, namely: automation (performing routine tasks with artificial intelligence, which ensures improved consistency and increased efficiency of the tasks performed), assistance (using already processed and prepared data, artificial intelligence evaluates and provides recommendations for making the best management decision) and supplementation (helps managers solve difficult problems and make strategic decisions based on them) (Fig. 2). The proposed approach ensures the maximization of the achievement of the outlined goals and objectives, adaptation to the changing conditions of the investment project implementation, and will enable the most successful combination between automation processes and human labor and time costs.
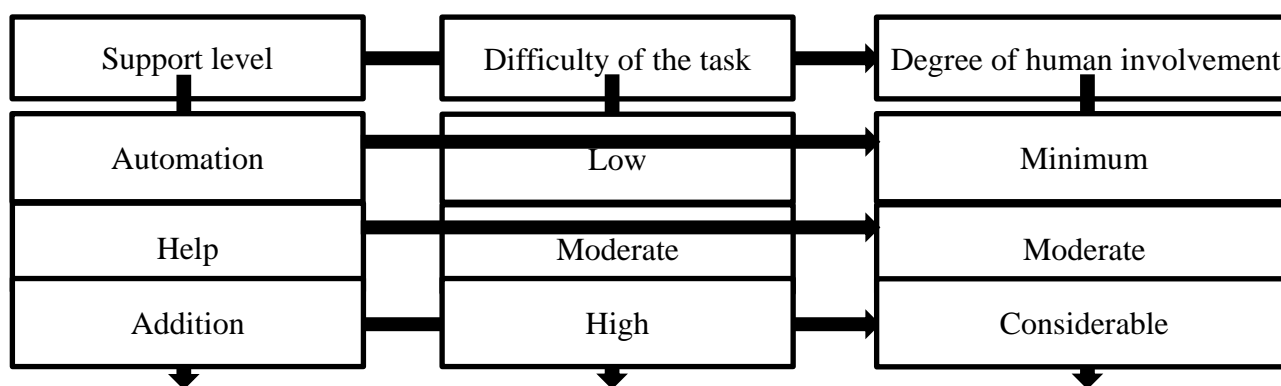
Support level	Difficulty of the task	Degree of human involvement
Automation	Low	Minimum
Help	Moderate	Moderate
Addition	High	Considerable

Fig. 2. Levels of artificial intelligence support in investment project management
Source: constructed using Vasylenko V.M. and Vakaliuk T.A. (2024).

An integrated technology for artificial intelligence is machine learning. Machine learning enables artificial intelligence to learn using ready-made data templates, as well as to gain new knowledge and experience in the process of work, which allows it to adapt more quickly to the list of tasks it performs. Along with the positive aspects, there are obstacles to the use of artificial intelligence. Thus, according to the results of a Stanford study (Taranenko, Safonov and Duka, 2023), respondents noted security problems with the use of artificial intelligence - 50%, a lack of important open financial data for training artificial intelligence models - 44%. Among other reasons that hinder the development, respondents named the lack of evidence of the value of artificial intelligence - 37%, they cannot navigate in choosing a technology or product - 33% and they see obstacles to the implementation of artificial intelligence - 42%. In general, the investment deal market in 2022 had a growth trend – according to CB Insights – to almost $46 billion. Another study, by PitchBook, the market size grew to $78 billion, by Stanford University – to almost $92 billion (Taranenko, Safonov and Duka, 2023). Despite the lack of a single view of the market size, the fact of the implementation of these technologies in business processes and the further growth of investments in this industry is undeniable.

Big data, in turn, provides the formation, analysis and storage of various types of large volumes of information and data obtained from various sources (open data on the Internet, social networks, data from previous analytical studies, etc.), which ensures the effective management of investment projects. This technology is closely related to cloud technology, where all this data is stored, artificial intelligence and machine learning, which provide processing and analysis of information and data, form patterns of behavioral models, etc. (Makedon and Kovnir, 2024).

An important place in the AAMS of investment project system belongs to cloud technologies. This type of technology allows you to save money, provide access to the investment project at any time and place, flexibility in working with projects, generate and provide access to interim and completed reports, analyze and monitor financial indicators of the investment project, etc. In this regard, Bataev S. V. and Melnyk O. S. (2024) provide a list of challenges associated with the use of

cloud technologies for legal entities. The legal and regulatory obstacles include problems with data retention in the region or country of the company's location - 50%, compliance with local rules and laws - 55%, processing of personal data - 65%, the threat of gaining access to data by third parties - 70%, data confidentiality - 75%, data security - 80%.

Discussion. The conducted research showed that many scientists do not distinguish the content of the following scientific concepts: AAI, IASM, AASM, IAS and AAS. Their content often remains identical or similar and it is difficult to understand how they differ from each other. Therefore, we propose to use an approach based on the distinction and complementarity of concepts. According to our vision, IAS is the preliminary stage at which the accumulation, processing (grouping and systematization) and transfer of information to the next level, i.e. to the AAS stage, takes place. In turn, AAS receives information about economic processes and phenomena, analyzes it and, on this basis, develops and presents forecast strategies that will serve as a basis for making management decisions.

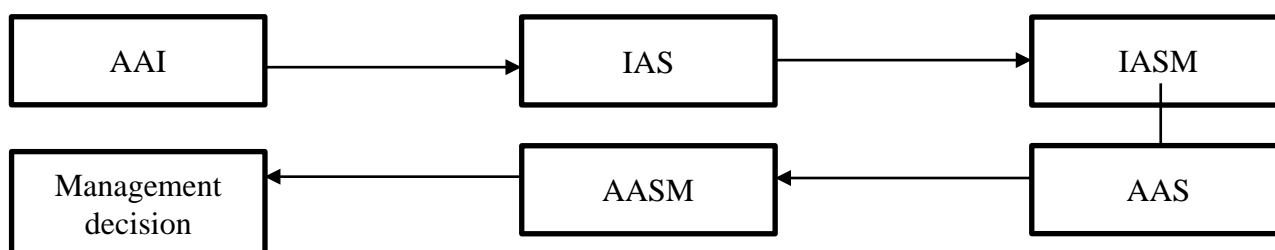The above facts made it possible to summarize the conducted research and obtain Figure 3.

Fig. 3. AAMS of investment project scheme
Source: author's development.

In connection with the above, Kovalchuk S. (2019) highlights several components related to AAS: accounting and analytical. She further argues that it is inappropriate to include control or audit in AAS, since these management functions are also based on AAS, but are intended to fulfill other goals. In this vein, studying the AAS of the budgeting process, Iershova N. (2024) points out the multifaceted nature of this scientific category and includes the following elements of the system: accounting, control, analysis and planning. In her opinion, such an approach will provide sufficient IAS of the budgeting process. In our opinion, the vision of Kovalchuk S. (2019), which we fully support and also consider that control functions are not included in AAMS of an investment project, is more substantiated.

The formation of an effective AAMS system of an investment project should be based not only on the financial indicators of the project, but also on indicators of non-financial reporting, states Larikova T. (2025). The optimal combination of indicators and relationships between them for a sound management decision is noted by Polishchuk I. R., Vyhivska I. M. and Makarovych V. K. (2022). Indeed, the issue of forming and presenting non-financial reporting comes to the fore, especially in the context of implementing sustainable development goals.

Information and communication technologies play an important role in the growing needs of AAS. Without the use of modern innovative technical solutions, rapid processing of ever-growing volumes of information and data sets is time-consuming and inefficient. Therefore, scientists and specialists have developed and disseminated many different novelties, among which it is possible to highlight the ever-growing role of artificial intelligence, machine learning, big data sets, cloud technologies, etc. Taranenko I., Safonov D., and Duka V. (2023) emphasize the exceptional role of these technologies in helping business, since, for example, artificial intelligence allows you to increase the productivity of information processing, work according to established templates using machine learning, reduce the level of errors, and improve efficiency. They provide supporting forecast data, according to which in the 12 most developed economies the level of economic

productivity will grow by more than a third by 2035 and will allow you to increase the volume of the economy by $ 14 trillion. dollars.

Sysoieva I. et al. (2024) gives an example of implementing an ERP system that provides comprehensive automated information processing for all divisions of the company. This integrated tool allows you to reduce the time spent on processing accounting tasks, generate financial reporting documents on request, and adapt to a changing market environment. ERP systems really not only provide a reduction in the cost of time, energy, human and material resources. In connection with artificial intelligence, this tool will not only increase the productivity and efficiency of processes, but also ensure the prompt receipt of timely, complete and unbiased information in a processed form for making management decisions regarding investment projects. This thesis is also confirmed by the research of Datsun V. V. (2016), which notes that AAS automation improves the results of the analysis of any investment project, determines the performance indicators and the required coefficients for the characteristics of investment projects, establishes the influence of exogenous and endogenous factors on the financial results of the enterprise and the project in particular. This, first of all, provides an opportunity to choose the most effective option for implementing an investment project from among the developed strategies.

Conclusions. The current state of AAMS of investment projects is at an inadequate level. Military operations, insufficient financial support for investment and innovation activities in the country, changing the location of the company abroad and other factors have led to a low level of effective dissemination of AAMS of investment projects.

Despite the prevalence in the economic literature of a large number of various scientific definitions, such as: AAI, IASM, AASM, IAS and AAS, scientists do not always pay due attention to the delimitation of their content and use. Analysis of scientific interpretations, for example, IASM and AASM, sometimes coincide and it is not clear what their difference is. Similarly with IAS and AAS. Therefore, it is important to determine what AAMS of investment projects are. In the author's understanding, it is a system of accumulation, processing and analysis of information and data coming from external and internal sources, designed to achieve strategic and tactical goals for the implementation of an investment project and its management.

Since the modern development of AAMS of investment projects is unthinkable without information and communication technologies, further development is seen in maximizing the automation of most accounting processes using artificial intelligence, machine learning, big data, cloud technologies. The above facts have shown an increase in the efficiency and effectiveness of AAS, the calculation of the necessary coefficients and indicators using external and internal information and data, the formation of a set of strategies and the selection of the best of the alternatives, etc. The indicated areas of work according to the research of scientists for the business processes of enterprises will provide savings in money, time, human resources, reduce the risk of errors, and increase the effectiveness of economic activity. In further research, the authors will address a range of issues related to the economic justification of the implementation of AAMS of investment projects.

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Теоретичні та практичні засади обліково-аналітичного забезпечення управління інвестиційними проектами

Анотація. Сучасне підприємство проводить різноманітні господарські операції, зокрема пов'язані з інвестуванням в проєкти. Тому важливою умовою ефективного забезпечення прийняття управлінських рішень є формування та робота з обліково-аналітичного забезпечення даними процесами.

Постановка проблеми. В сучасній літературі використовуються різні наукові поняття, такі як обліково-аналітична інформація, інформаційно-облікова система, обліково-аналітична система, інформаційно-облікове забезпечення, обліково-аналітичне забезпечення тощо, які досить часто мають багато спільного й не містять відмінних характеристик. Також це в повній мірі стосується й обліково-аналітичного забезпечення управління інвестиційними проектами підприємства в теоретичній та практичній площині.

Нерозв'язані аспекти. Не встановлено послідовність використання та зв'язок між вище приведеними науковими категоріями, обліково-аналітичного забезпечення процесу прийняття управлінських рішень.

Мета статті полягає в аналізі та виведення закономірностей щодо теоретичних та практичних засад обліково-аналітичного забезпечення управління інвестиційними проектами підприємства.

Основний матеріал. За результатами досліджень сформовано схему обліково-аналітичного забезпечення процесу прийняття управлінських рішень з виділенням вхідних та вихідних інформаційних потоків та поділом бухгалтерського обліку на фінансовий та управлінський. Подано авторське трактування наукової категорії обліково-аналітичного забезпечення управління інвестиційними проєктами. Приведено перелік інформаційно-комунікаційних технологій та їх характеристику для підвищення ефективності та оперативності ОАЗ управління інвестиційними проєктами. Подано рівні підтримки штучного інтелекту в управлінні інвестиційним проєктом з виокремленням рівнів автоматизації, допомоги та доповнення.

Висновки. Представлене дослідження дало змогу вперше обґрунтувати та навести визначення обліково-аналітичного забезпечення управління інвестиційними проєктами, яке повністю відображає сучасний стан даного питання. Наведена схема обліково-аналітичне забезпечення процесу прийняття управлінських рішень у поєднанні з інформаційно-комунікаційними технологіями (штучний інтелект, машинне навчання, великі масиви даних, хмарні технології) забезпечить оперативне та ефективне проведення обліково-аналітичних робіт, підвищить практичну спрямованість отриманих вихідних даних для формування та реалізації стратегічних та тактичних цілей підприємства щодо управління інвестиційним проєктом.

Ключові слова: обліково-аналітичне забезпечення, управління, управлінський облік, інвестиційний проєкт, управління інвестиційним проєктом

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