РОЗДІЛ 1. ОБЛІКОВІ, КОНТРОЛЬНІ, СТАТИСТИКО-АНАЛІТИЧНІ ТА ПОДАТКОВІ ІНСТРУМЕНТИ У ПОВОЄННОМУ ВІДНОВЛЕННІ ЕКОНОМІКИ УКРАЇНИ

1.1. Accounting technologies and reporting in cost management of transeer pricing operations on the basis of sustainable development

At today's stage of development of the domestic economy, many managers of large enterprises are faced with the problem of the scale of management. This is because the multi-sectoral nature, and sometimes the huge size and territorial disunity of modern business structures often inhibit their further development. Managing such an organization only from a single center does not always lead to the desired results. With the growth of enterprises, top managers are forced to transfer part of the functions to the middle management level. Thus, the process of decentralization of management is taking place. This can be confirmed by the formation of numerous subsidiaries, the main motive for which was created by combining the advantages of centralized management - the synergy effect and the advantages of decentralized organizations - quick adaptation to changing conditions.

Such domestic scientists as P. Y. Atamas, O. M. Desyatniuk, V.M. Kraievskyi, M. B. Kulinych, D. Yu. Melnyk, L.V. Tytenko, O.Yu. Muravskyi, S.V. Bohdan, L. V. Ovod, L. P. Radetska, A. V. Ryabov, P. T. Sabluk, O. I. Cherevko, K. V. Shevchuk and others. However, the issue of cost management in the transfer pricing and reporting system remains open.

The spread of management accounting has increased the role of the application of transfer pricing systems within the enterprise. Large business structures, carrying out reorganization during the next stage of rapid growth, are faced with the question of which

functions should be left inside the enterprise, and which are cheaper and easier to give "to the side".

The prerequisite for the emergence of such a question is the fact that the company may have many cost centers (transport department, purchasing department, economic department, etc.) and only one revenue center (sales department), as well as the fact that there is no convenient tool for assessing the contribution of each division in the result. This fact gives rise to numerous conflicts and disputes at the meetings of department heads about "who made the biggest contribution to the company's profit" and "who is more important for effective functioning." In this case, when combining separate budgets of responsibility centers into a single format of the operating budget of the industrial enterprise of the system, the application of transfer pricing tools becomes necessary. Transfer prices should be set in such a way that for each of the centers it is possible to determine not only the real value of costs, but also profit, which in the future will allow the formation of a comprehensive information system for objective evaluation of efficiency and identification of "bottlenecks". Considering the scope of application of transfer pricing, it should be noted that transfer prices can be set not only for goods, products, services in the production sphere, but also for interest rates, discount on bonds and promissory notes, the value of property rights for which securities are transferred, royalties and other. Transfer prices act here as the price of providing capital. This fact extends the scope of application of transfer pricing to banking and other financial and credit organizations, leasing, insurance organizations, and financial and industrial groups.

The transactions carried out within the framework of the transfer pricing system, as already mentioned, are reflected in the management accounting of the company in accordance with the order established in the organizational and administrative documentation of the central management of the enterprise and are periodically summarized in management reporting. The general regulation of accounting and management accounting in business

structures is determined by international and national standards of accounting and financial reporting compiled on their basis.

Disclosure of transfer pricing information is provided for by International Financial Reporting Standard 8 "Operating Segments"[1]. The purpose of this standard is to establish the basic principles of presenting information by the company's segments, that is, information about different types of products and services, as well as about different geographical regions in which it operates. Such information is necessary for users to better understand the results of the company's past activities; better assess the company's risks and income; to make more informed decisions regarding company management.

The specified standard applies to all companies whose equity or debt securities are traded on the open securities market, as well as to those companies that are in the process of issuing similar instruments. The parent company presents information by segment only based on consolidated financial statements. Segment information is presented both by geographic and industry segments. The domestic analogue of this standard in Ukraine is National Accounting Regulation (standard) 29 "Financial reporting by segments"[2].

Until a certain time, IAS standard 15 "Information reflecting the impact of price changes" was in effect[3], which specifically provided for the display of information on transfer prices. This standard provided for the display of information that reflects the impact of price changes on the assessment of the financial condition of the enterprise and the results of its activities. Compliance with the

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[1] International Financial Reporting Standard 8 "Operating Segments". URL: https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2022/issued/part-a/ifrs-8-operating-segments.pdf?bypass=on (Accessed 21.11.2023)

[2] National regulation (standard) of accounting 29 "Financial reporting by segments". URL: https://zakon.rada.gov.ua/laws/show/z0621-05 (Accessed 21.11.2023)

[3] International accounting standard 15 "Information reflecting the impact of price changes"(expired). URL: https://www.mof.gov.ua/uk (Accessed 21.11.2023)

requirements of this standard was recommended, but not mandatory, and, perhaps, including for this reason, it was canceled.

When conducting financial accounting in Ukraine, it is necessary to use the Chart of accounts for accounting of assets, capital, liabilities and economic transactions of enterprises and organizations as a basis[4]. In turn, we also consider it expedient to form management accounting information within its limits, using for these purposes a detailed grouping by sub-accounts and free account codes.

The management accounting accounts used to display operations in the transfer pricing system must display the information necessary to build the transfer pricing model, as well as control the compliance of the planned data with the actual values obtained. In many cases, it also allows you to combine management and financial accounting information in the chart of accounts.

On the basis of the built by the authors Tytenko L. & Bohdan S. models of transfer pricing[5], adapted for implementation at domestic enterprises, for each i-th type of products, works, services i=(1;n), it is advisable to display income on account 70 "Revenue from sales" using the following sub-accounts:

– 716.1.1.XXXXX "Income from the sale of finished products by a structural unit of the company";

– 716.1.2.XXXXX "Income from the sale of finished products on the foreign market";

– 716.2.XXXXX "Cost of sold products to structural units of the company and to the foreign market";

– 716.3 "VAT paid by structural units of the company";

– 716.4 "Excise duty paid by structural units of the company".

We consider it expedient to organize the accounting of fixed and variable costs using sub-accounts to the accounting account of

[4] Chart of accounts for accounting of assets, capital, liabilities and business operations of enterprises and organizations. URL: https://zakon.rada.gov.ua/laws/show/z1557-11#Text (Accessed 21.11.2023)

[5] Tytenko L.V. & Bohdan S. V. (2020) Transfer pricing as a management accounting tool. *Galician economic journal*, vol. 64, no. 3, pp. 87-95

production costs. At the same time, the following cost coding can be used on sub-accounts 23.1 "Main production", 23.2 "Ancillary production" (Fig. 1).

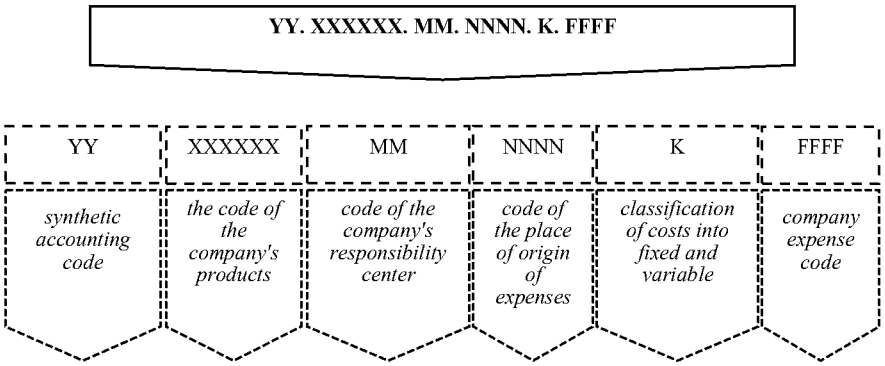


Fig. 1 **Management technology of cost coding for the purposes of transfer pricing**

Source: improved by the author based on[6]

To allocate and accumulate the amounts of fixed and variable costs from the total costs of production (goods, works, services), it is suggested to use the free account code 86, which should be named "Fixed and variable costs". We consider it expedient to use the following sub-accounts for this:

– 86.1.XXXXXX.K.FFFF – by types of variable production costs;

– 86.2.XXXXXX.K.FFFF – by types of fixed costs allocated to products according to the accepted methodology.

– 86.3.XXXXXX – total production costs.

The recommended method of displaying transactions on management accounting accounts allows you to receive information about the marginal income received during the year for the products produced and sold in the various structural units of the company, calculated as the difference in sales volume after deduction of VAT

[6] Zaikin O.O. (2005). Transfer pricing in the accounting system: autoref. thesis Ph.D. economy Sciences: specialty "Accounting, analysis and audit". Kyiv. 19 p.

and excise taxes, and variable costs for products. The latter, adjusted for the volume of mutual internal supplies, as a result of the application of the transfer pricing model proposed in clause 1 in the sum of the structural units of the company and the products produced, allows you to get a fairly objective picture of the state of affairs of the company as a whole for making appropriate management decisions, in that including responding to possible deviations from planned (budgetary) values determined using the above model. Let's illustrate the use of the proposed grouping of accounting information on management accounting accounts under the conditions of application of various methods of transfer pricing. The movement of costs and results in the management accounting accounts with transfer pricing based on full costs and the distribution of indirect costs in accordance with the rules for the distribution of overhead costs at actual rates approved in the accounting policy is presented in Fig. 2.

Note that indicated in fig. 2 scheme of the movement of costs and results will also be valid for transfer pricing methods based on market prices, as well as transfer pricing based on negotiations with the above-mentioned method of distribution of indirect costs, which allows covering a larger share of transfer pricing methods in terms of their frequency of use.

Of interest is the scheme of management accounting of costs and results when using transfer pricing based on marginal costs. The peculiarity of the organization of management accounting in this case will be the inclusion of the amounts of fixed costs in the costs of the period.

In our opinion, when using this method of transfer pricing, it is also advisable to use the proposed account 86 "Fixed and variable costs", because it allows you to accumulate information separately and systematically about constant and variable costs, which is of particular importance for the application of the proposed transfer pricing model. In addition, it can be argued that information about fixed and variable costs in management accounting is even more important than the division of costs into direct and indirect (general production and administrative), and

therefore requires allocation in a separate account and accumulation of information over a period of time. There is no need to maintain account 86.2 in terms of product types in this method of transfer pricing.

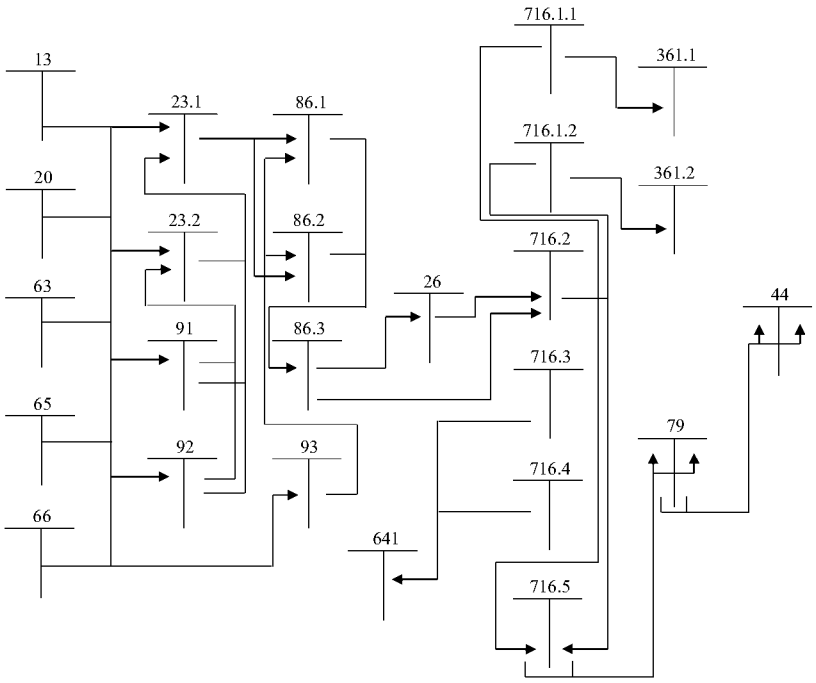


***Fig. 2* Management accounting of costs and results in transfer pricing using the full cost method**

Source: improved by the author based on[7]

There are options for organizing transfer pricing in the management accounting system based on marginal costs. In the case of combining management and financial accounting accounts in a single plan, a possible option for the implementation of the specified method is the write-off of indirect costs according to the rules of the "absorption costing" method. Administrative expenses in this case

[7] Reichelstein S., Sahoo A. (2018). Relating Product Prices to Long-Run Marginal Cost. *Contemporary Accounting Research*. pp. 1464-1498.

are considered constant, and expenses on the accounting account of general production expenses are considered variable. A distinctive feature of this scheme is the debiting of account 92 to account 86.2.

Another option for organizing transfer pricing in the management accounting system with this method is to use it to divide costs into fixed and variable according to the rules of the "direct costing" method[8].

When using advanced "direct costing", in contrast to the simple version of "direct costing", fixed costs are considered not as a single amount from the company but distributed over the total amount of any product in proportion to a certain base, for example, manufacturing costs, product group, place of origin expenses or a division of the organization[9]. The scheme of movement of costs and results, recommended for use when using this method, is shown in Fig. 3.

The peculiarity of the display on management accounting accounts with the specified method of transfer pricing is that not only fixed costs recorded on account 92 are written off, bypassing accounts 23.1 and 23.2, to subaccount 2 of account 86 as period costs. Fixed costs recorded on account 86, sub-account "Fixed costs" are also subject to a similar write-off, which increases the accuracy of the distribution of costs between fixed and variable.

Let's consider the features of displaying the movement of costs and results on the accounts of management accounting when using the method of transfer pricing based on regulatory costs. The specified variant of the method of transfer pricing based on the cost price is used when using "standard costing" cost accounting methods.

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[8] Athamas P.Y. (2009). Management accounting: 2nd edition. Tutorial. K.: Center of Educational Literature. 440p.

[9] Schuster P. (2015). Cost and Management Accounting. In: Transfer Prices and Management Accounting. *Springer Briefs in Accounting*. Springer, Cham. URL: https://link.springer.com/chapter/10.1007/978-3-319-14750-5_1 (Accessed 21.11.2023)

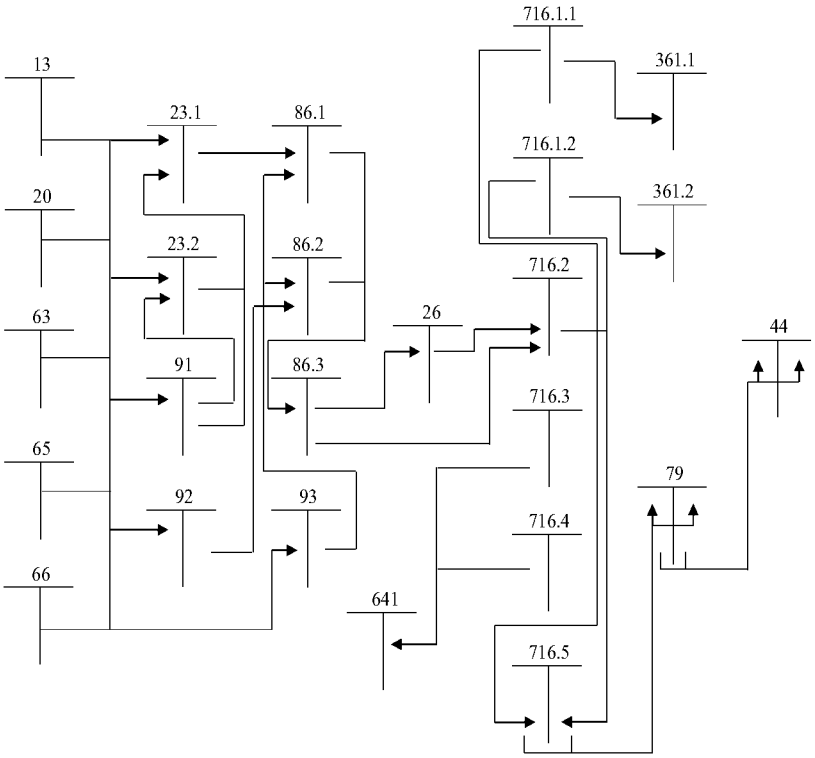


Fig. 3 **Management accounting of costs and results in transfer pricing using the method of marginal costs**

Source: improved by the author based on[10]

Transfer pricing in the management accounting system based on regulatory costs can be combined in one chart of accounts with financial accounting accounts. To do this, you can use the method of regulatory cost accounting provided by the rules governing financial accounting. The scheme of movement of costs and results on the accounts of management accounting under these conditions is presented in Fig. 4.

[10] Reichelstein S., Sahoo A. (2018). Relating Product Prices to Long-Run Marginal Cost. *Contemporary Accounting Research*. pp. 1464-1498

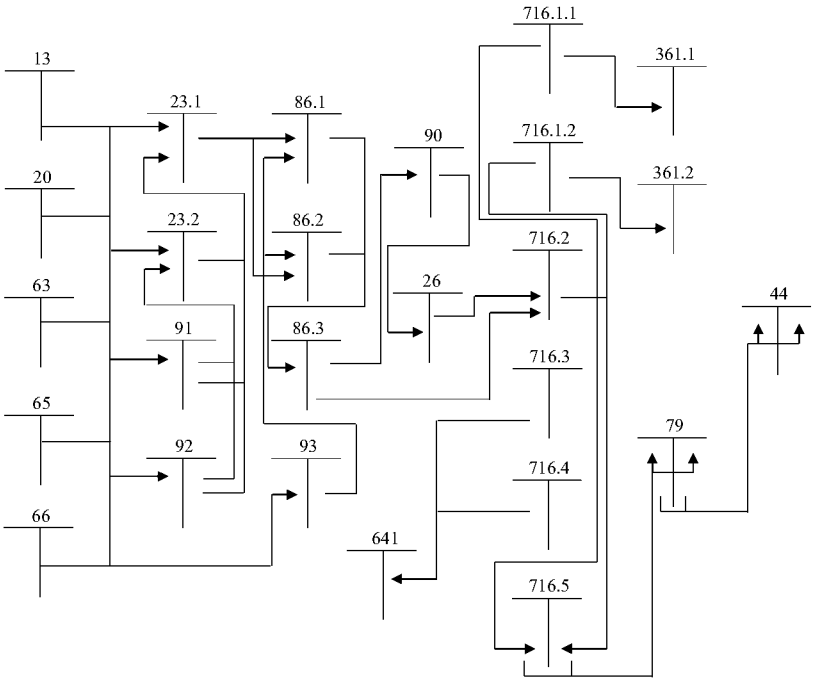


Fig. 4 **Management accounting of costs and results in transfer pricing by the method of regulatory costs**

Source: improved by the author based on[11]

Therefore, management accounting of transfer pricing operations must be carried out based on the following principles:

1) the structural units of the company carry out the display of transactions within the framework of the transfer pricing system, adhering to the single accounting policy approved by the top management;

2) the structural units of the company act as part of a single whole in the production of the final products of the company, at the same time they have the opportunity to enter the foreign market with

[11] Reichelstein S., Sahoo A. (2018). Relating Product Prices to Long-Run Marginal Cost. *Contemporary Accounting Research*. pp. 1464-1498.

intermediate products, which in this case become independent products;

3) the use of free account codes and an expanded system of subaccounts allows you to obtain arrays of detailed information about costs, including accumulating information about fixed and variable costs of structural units, which is the basis for making management decisions;

4) assets and liabilities in the form of accounts payable and accounts receivable at transfer prices and sale prices on the foreign market are reflected in separate sub-accounts of accounting accounts.

Thus, in order to make effective decisions regarding transfer prices, information is needed that characterizes the impact on their change in past reporting periods. The top management of the company needs to clearly present the operation of the transfer pricing system, to know the economic effect of its operation in the company. In addition, directly to determine transfer prices, it is necessary to determine the value assessment of the influence of transfer pricing factors on the formation of transfer prices.

Managerial reporting in transfer pricing acquires the highest usefulness for managers if it will be compiled and processed by the recipient using means of digitalization of transfer pricing. These digitization tools allow you to take into account the requirements for management reporting of transfer pricing, ensuring greater efficiency, accuracy of information, security, as well as built-in controls.

Under the conditions of the implementation of transfer pricing, the volume of information that the accounting management service must identify, record, analyze, process and transfer for decision-making increases significantly. This is due to the increase in the amount of accounting information in terms of differentiated display of operations with transfer prices and arising financial flows,

changes in costs and results of structural units within the company [12].

Systems of digitalization of transfer pricing operations should especially ensure the implementation of functions of processing and transfer of accounting information. Providing such information requires a certain analytical grouping and detailing. In addition, a large volume of primary data is used for transfer pricing in the management accounting system, and the absence of an automated system leads to significant time costs for their processing. In our opinion, the system of digitalization of transfer pricing is an element of digitalization of the general system of management accounting in the company and can be implemented as a functional block in the program of complex automation or as a specialized program integrated with the program for automation of general functions of management accounting. As a result, the used transfer pricing digitalization system must meet the general requirements for the automation of management accounting:

– obtaining operational information, obtaining general and detailed data based on the results of work for a certain period of time;

– determining the trend of changing the most important indicators, carrying out general analytical data processing;

– formation of detailed analytical sections and support for the use of free account codes;

- the possibility of combining data arrays of management accounting of organizations into a single corporate repository;

– the possibility of high-speed secure transmission of large information blocks with delimitation of access rights;

– support for decision-making systems and extended support for document management systems;

– formation of information about income and expenses with details for each product, organization and company as a whole;

[12] Muravskyi O.Yu. (2021). Digital transformation of the transfer pricing system at the enterprise / Problems and prospects of the development of the economy of Ukraine: the view of the youth: materials of the 13th All-Ukrainian Scientific and Practical Conference (April 6-7, 2021, Cherkasy). Cherkasy: Cherkasy State Business College. P. 313-315.

– availability of built-in mathematical tools for calculating transfer prices and performing special types of analysis;

– availability of resource transfer management technology (support of treasury functions; redistribution of transfer income and expenses; adjustment for financial and tax accounting, IFRS);

– the possibility of creating registers, consolidated reporting and management reports of the transfer pricing system.

According to the constructed model, the primary data are entered into the automated system from structural units, while for processing they are entered according to certain rules of management accounting in accordance with established analytical reference books.

The automated system carries out grouping and analytical processing of primary data, as a result of which the necessary management reports are formed at the output, in addition, according to the existing model of transfer pricing based on target accounting indicators ("mandatory tasks"), management registers are compiled according to actual and recommended transfer prices prices for each type of product.

Setting up the automation of transfer pricing is a rather lengthy process that affects almost all structural units that make up the company. Only small structural units have the possibility to keep management accounting in a separate system, not related to the financial accounting system, but for large and medium structural units, such a mechanism will be ineffective, since there is a need to maintain data in two independent databases. Therefore, to automate transfer pricing in such cases, as a rule, they try to use a single information base of primary data of financial and management accounting [13].

Taking into account the issue of digitalization of management accounting, it is necessary to remember that entering information into the database can be organized in the following ways:

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[13] Tytenko L., Bohdan S. (2020). Software and information support for business analysis in enterprise management. *Modern Economics*. № 20. P. 272–277.

1. Management accounting can be organized by direct entry into the system of accounting records;

2. In the automated management accounting system, typical accounting records are laid down, which are used to formalize the most common accounting operations, which allows for the correspondence of several accounts at once;

3. In the automated management accounting system, a certain standardized function is established, for example, "closing the month". Thanks to this, for example, the distribution of indirect costs, the calculation of financial results takes place automatically;

4. The management system works as a document-oriented one.

The use of digitization systems of the first two levels in transfer pricing will be impractical, as they do not allow for efficient processing of large volumes of information, limit the possibilities of standardization of its evaluation due to significant dependence on the human factor.

The methods of digitalization of transfer pricing depend on many factors - these are the specifics of the activity and the strategic goals of the organization, but in any case, the goal of digitalization is to obtain operational and reliable indicators, management reports, necessary for making management decisions.

The following systems can be distinguished among the methods of automating transfer pricing:

1. Analytical system of transfer pricing. Analytical systems include systems based on OLAP technologies, such as Oracle Financial Analyzer, Comshare, Hyperion Pillar, Prophix, etc. These systems are built according to the following principle: information is entered into accounting programs or other accounting systems, after which it is downloaded to the analytical system, which already forms the consolidated information and management reporting necessary to ensure the process of transfer pricing.

The most significant advantage of systems based on OLAP technology is that they work with already existing and, as a rule, well-established financial accounting automation systems, which allows you to speed up the implementation process.

A necessary condition for this is the unification of classifiers and accounts of existing programs. Thus, for the digitalization of transfer pricing, it is necessary to unify the accounting of transactions according to calculations within the company, to unify analytical directories of direct and indirect costs, directories of products produced and consumed. For this purpose, a unified system of normative and reference information is used, which contains reference books of analytical accounting, information about plans of accounts[14]. All changes to the unified system of regulatory and reference information are strictly regulated, as they must occur directly throughout the company once.

When using an OLAP system for management accounting for digitization, it is necessary that each transaction in this system be assigned a unique number, otherwise the same information may be exported from the accounting system several times, for example, a corporate data warehouse will be able to distinguish an edited transaction from a newly entered one by a unique number.

According to the source of costs and the supplier, the analytical system in the data processing process will be able to determine whether the data export operation is internal, and already in accordance with the established algorithm it will be able to group information and compile consolidated management reporting.

2. A single accounting and analytical system of transfer pricing. The unified accounting and analytical system of transfer pricing is built on the basis of an ERP system such as SAP R/3, Oracle Applications, etc. ERP-systems are based on the creation of a single data repository, which can be accessed simultaneously by a number of employees who have the appropriate authority.

A significant advantage of ERP systems is that both financial and management reporting are based on the same primary information; information enters the system and is processed in real

[14] Kraievskyi V.M. & Muravskyi O.Yu. (2023) Information support of systems of accounting and analytical and control management of transfer pricing operations. *Digital Economy and Economic Security*, no. 8, pp. 32-40.

time, which contributes to the transparency of the company's work and the growth of employee discipline, at the same time, internal information flows are reduced [15].

In terms of digitalization of transfer pricing based on ERP systems, the following goals are achieved:

– obtaining complete and reliable information on all contracts of structural units that are part of the company, which allows optimizing the volume of production of certain types of products and establishing optimal transfer prices;

– in management accounting, there is an opportunity to quickly notify about deviations that arise in the production process in real time;

– obtaining information on the composition and amount of direct and indirect costs in the section of each structural unit, which is necessary for the formation of transfer prices for products;

– optimization of warehouse stocks, including those produced within the company;

– standardization of personnel information, management of a unified incentive system.

Despite all the advantages, ERP systems have certain disadvantages. Thus, it is necessary to unify the accounting methodology in all structural units, to transfer all data into a single comprehensive system, as a rule, it takes more than a year, while at the same time, it is necessary to keep management accounting with the help of former information tools.

Stage 1. Determination of the goals of digitization of transfer pricing. Under the conditions of digitization, management accounting needs to understand its needs, opportunities, requirements and advantages. It is necessary to determine the company's development strategy, since the digitalization system must grow and develop together with the company.

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[15] Kraievskyi V.M., Tytenko L.V., Paianok T.M., Paranytsia N.V., Bohdan S.V. (2020). Management information systems in accounting and taxation. Universytet DFS Ukrainy, Irpin, Ukraine. 288 p.

Stage 2. Development of the technical task. At the stage of development of the technical task, the technical task is formed, implementation and adjustment of the software product for the automation of the transfer pricing process is carried out. At this stage, the corporate policy of transfer pricing is determined: an analysis of the formed management accounting system, an analysis of the applied plan of management accounting accounts is carried out; typical postings used to display transactions; directories and analytics on management accounting accounts; distribution of functions in management accounting; used management reporting.

For example, when preparing consolidated statements, there is a need to exclude from the financial results operations of sales of products within the company, for this it is recommended to organize accounting of calculations between structural units (subsidiaries) that are part of the company on separate sub-accounts, or to provide in analytics such a feature of the operation as "internal". In the future, according to certain rules, carry out automatic consolidation.

When it is determined what needs to be changed in the established transfer pricing system, a technical task (task statement) is drawn up, in which it is determined what information and in what section will be entered into the system, what registers and management reports must be received at the exit.

The technical task defines: basic principles of the accounting process; work plan of management accounting accounts; accounting methodology, including standard postings; classifier of fixed and variable, direct and indirect costs; rules for the distribution of indirect costs; modeling and principles of formation of transfer prices; the necessary level of information detailing; method of consolidation of management reporting; frequency of submission and composition of management reporting; reporting forms; internal control system.

Stage 3. Selection of a digital system. To choose a specific system, it is necessary to determine certain requirements for it, that is, it is necessary to determine what resources and, accordingly, what information will be needed for management. Thus, in the process of

transfer pricing, it is necessary that the chosen system provides the possibility of management accounting not of a single structural unit, but of the company. Accordingly, management accounting must determine certain priorities regarding the reliability and efficiency of accounting.

Stage 4. Implementation of a digital product. The company can implement the software product on its own, which is possible only if there is a powerful automation department and a sufficiently large staff of experienced programmers, but, as a rule, most prefer to involve third-party organizations with experience in the field of digitalization of management accounting for this. This increases the cost of automation, but at the same time, it allows you to significantly shorten the implementation period of the software product and avoid typical errors and problems encountered by employees who do not have sufficient experience in digitizing accounting procedures.

The process of implementing a software product, in turn, includes two components – this is the setting and training of management accounting. Debugging and refinement of the software product is carried out on the basis of the technical task. Of course, the application of transfer pricing without the use of automated management decision support systems is extremely problematic. This is primarily related to the processing, storage and analysis of huge amounts of information. For this, it is necessary to prepare employees for the perception of new technologies, create a methodical base and eliminate organizational obstacles.

When implementing transfer pricing automation in the company, the central management can count on the following results:

– providing management accounting with more relevant information for making management decisions due to a holistic view of the company's financial and economic activities;

– increasing the efficiency, accuracy and reliability of information preparation for making management decisions;

– increasing the controllability of the company's financial, material and information flows, possibilities of resource concentration;

– preparation of timely individual and consolidated reporting, adjusted for the volume of mutual supplies, the possibility of its preparation according to various standards (management reports, PSBO, IFRS) with minimal time expenditure;

– improvement of control over the correctness of reporting due to the ability to quickly obtain information about the components of reporting indicators;

– the possibility of determining the contribution of divisions and structural units of the company to the overall result, conducting an analysis of their efficiency, managing deviations;

– minimization of interference in the operational activities of structural units and subdivisions of the corporation, building a decentralized management structure.

Thus, the management accounting accounts used to display operations in the transfer pricing system should display the information necessary to build the transfer pricing model, as well as control the compliance of the planned data with the actual values obtained. In many cases, it also allows you to combine management and financial accounting information in the chart of accounts. Considering the built optimization model for determining transfer prices, the management technology of cost coding for the purposes of transfer pricing is given, and the management accounting scheme of costs and results in transfer pricing using the method of full costs, the method of marginal costs, and the method of regulatory costs is improved. To make effective decisions about transfer prices, information is needed that characterizes the impact on their change in past reporting periods. The top management of the company needs to clearly present the operation of the transfer pricing system, to know the economic effect of its operation in the company. In addition, directly to determine transfer prices, it is necessary to determine the value assessment of the influence of transfer pricing factors on the formation of transfer prices. The success of the

company's activity is largely determined by the effectiveness of the decisions made, which must consider various factors and the dynamics of their development. It is management accounting that should provide users with the information necessary to make informed decisions regarding the reduction or expansion of certain areas of activity, focusing on the most promising segments. To perform these functions, it is necessary to work effectively with information, which digital data processing systems allow.

1.2. The role of accountant in assessing the enterprises' losses caused by the war

The seventh point of Ukraine's Peace Formula provides for the creation of an international mechanism to compensate for all the losses caused by the war at the expense of Russian assets because it is the aggressor who must do everything to restore the justice violated by him[16]. Preparations for implementing this mechanism have already begun, including the recording and collection of evidence regarding the damage caused by the aggressor. This preparation should also occur at the level of each enterprise that has suffered losses and claims compensation. In particular, the task for the management of enterprises – to confirm the generalized estimates by object calculations, was formed last year by the Resolution of the Cabinet of Ministers of Ukraine "On approval of the Procedure for determining damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation", dated 03.20.2022 No. 326 and by Decree of the President of Ukraine "Issues of the National Council on the Recovery of Ukraine from the War Consequences", dated 04.21.2022 No. 266/2022. Several government resources have also been launched to document and

[16] Peace formula: Zelenskyi named 10 conditions for ending the war in Ukraine. *UKRINFORM*, 2022. URL: https://www.ukrinform.ua/rubric-polytics/3614525-formula-miru-zelenskij-nazvav-10-umov-pripinenna-vijni-v-ukraini.html [in Ukrainian].



РОЛЬ ТА ЗНАЧЕННЯ БУХГАЛТЕРСЬКОГО ОБЛІКУ, ОПОДАТКУВАННЯ, АНАЛІЗУ ТА КОНТРОЛЮ У ПІДТРИМЦІ ІННОВАЦІЙНО-ІНВЕСТИЦІЙНОЇ АКТИВНОСТІ ПІДПРИЄМСТВ ДЛЯ СТВОРЕННЯ ПРОДУКЦІЇ З ВИСОКИМ СТУПЕНЕМ ДОДАНОЇ ВАРТОСТІ ТА СПРИЯННЯ ПІСЛЯВОЄННОМУ ВІДНОВЛЕННЮ ЕКОНОМІКИ УКРАЇНИ

Міністерство освіти і науки України
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Роль та значення бухгалтерського обліку, оподаткування, аналізу та контролю у підтримці інноваційно-інвестиційної активності підприємств для створення продукції з високим ступенем доданої вартості та сприяння післявоєнному відновленню економіки України

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ЗМІСТ

ПЕРЕДМОВА 5

РОЗДІЛ 1. ОБЛІКОВІ, КОНТРОЛЬНІ, СТАТИСТИКО-АНАЛІТИЧНІ ТА ПОДАТКОВІ ІНСТРУМЕНТИ У ПОВОЄННОМУ ВІДНОВЛЕННІ ЕКОНОМІКИ УКРАЇНИ

1.1. Accounting technologies and reporting in cost management of transeer pricing operations on the basis of sustainable development
Nadiia Paranytsia ……. 8

1.2. The role of accountant in assessing the enterprises' losses caused by the war
Serhii Ostapchuk ……..……..... 27

1.3. Внутрішній контроль: необхідність чи надмірність
Наталія Савченко, Роман Савченко……..…... 44

1.4. Статистико-аналітичне забезпечення управлінських рішень щодо розвитку підприємств
Олена Русак……..……..…. 60

РОЗДІЛ 2. РОЛЬ БУХГАЛТЕРСЬКОГО ОБЛІКУ, СТАТИСТИКИ, КОНТРОЛЮ ТА ОПОДАТКУВАННЯ ДЛЯ ЕФЕКТИВНОГО УПРАВЛІННЯ СИСТЕМОЮ ІННОВАЦІЙНОГО ВИРОБНИЦТВА В УКРАЇНІ

2.1. Formation of information in the system of accounting and analysis of production stocks for their efficient use
Olesia Demianyshyna, Olena Arepieva……..……. 78

2.2. Обліково-аналітичне забезпечення виробництва продукції рослинництва сільськогосподарських підприємств у територіальних громадах
Наталія Малюга, Лариса Суліменко……..……..…….. 129

2.3. Бюджетування розрахунків з покупцями як складова системи управлінського обліку підприємств лісового господарства
Ніна Цегельник, Стелла Пиріжок ……..……... 152

РОЗДІЛ 3. ЦИФРОВІЗАЦІЯ ОБЛІКОВОГО ТА КОНТРОЛЬНО-АНАЛІТИЧНОГО ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ ДІЯЛЬНІСТЮ СУБ'ЄКТІВ ГОСПОДАРЮВАННЯ: НОВІ МОЖЛИВОСТІ ДЛЯ УКРАЇНИ

3.1. Accounting engineering and digital tools for modeling the accounting and analytical support system for environmental safety management

Nataliia Kashchena, Iryna Nesterenko…….…….. 173

3.2. Цифрові інновації та ефективний контроль в сфері публічних закупівель: визначення шляхів до транспарентності і ефективності

Тетяна Гайдучок……..…... 192

РОЗДІЛ 4. ЄВРОІНТЕГРАЦІЯ ТА ПОСИЛЕННЯ ЕКОНОМІЧНОГО СПІВРОБІТНИЦТВА ЯК ПЕРЕДУМОВИ РОЗВИТКУ ІНВЕСТИЦІЙНИХ ПРОЦЕСІВ ТА ВІДНОВЛЕННЯ ЕКОНОМІКИ УКРАЇНИ

4.1. European Experience in Preparation of Integrated Reporting and Disclosure of Environmental, Social and Governance (ESG) Factors

Svitlana Semenova……..…… 213

4.2. Проблеми і перспективи розвитку економічного співробітництва та партнерства задля післявоєнного відновлення України в умовах активізування євроінтеграції

Андрій Завербний……..……... 233

4.3. Облікова політика в системі управління іноземними інвестиціями на підприємствах в умовах євроінтеграції

Світлана Вітер, Володимир Вітер…… 250

4.4. Вплив євроінтеграції на розвиток туристичного бізнесу в Україні

Світлана Оганесян…….. 268

4.5. Інвестиційно-інноваційне забезпечення розвитку галузі вівчарства в умовах євроінтеграції

Валерік Оганесян……..……..……..…..... 295