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ACCOUNTING AND ANALYTICAL MECHANISM OF FORMATION OF THREE-DIMENSIONAL VALUE THE COMPANY

Abstract. The branch features of formation of system indicators of accounting and information management system by enterprise to build a rational system of production and sales, which should provide a constant increase in the efficiency of the specified business entity. The thematic structuring of indicators of the accounting and information management system is carried out by the activity of agricultural enterprise in terms of clearly demarcated characteristics of industry specifics. It was proposed a model for reconnaissance of the functional content of indicators of management information system, which is based on parametric correlation results of functioning mechanisms of the formation and organizing of exogenous and endogenous factors. Accordingly, new and improved management indicators have been developed and improved, primarily due to their objectification within the accounting and information system.

Our research is based on the system method, which considers in unity and development all elements which form the accounting and information system of management of enterprise. The following general scientific methods of scientific cognition were used in the research, namely: method of analysis (reconnaissance of the functional content of indicators of the management information system); synthesis (explication of the spatial indicators of the information system by levels of management of the enterprise); method of induction (improvement of methodology of formation of indicators of information system of management of enterprise in the context of ensuring its sustainable development in the long run); and empirical method and graphic method.

The methodology of formation of indicators of the information system of management of the enterprise in the context of maintenance of its sustainable development for the long term is improved. It is proved that the role of the information system is in service transactionality.

Using a praxeological approach axiological imperative generalizations made about the mentioned «information overflow» performance indicators through a system of information was justified.

The main results of the study can be used for information systems for the management of enterprise, designed for quantitative and qualitative characteristics of retrospective static parameters and perspective dynamic forecasts used in making qualitative decisions.

Keywords: indicators, accounting and information system, capital, company resources, environmental and social resources.

JEL Classification M41, M11, Q12, C53

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ОБЛІКОВО-АНАЛІТИЧНИЙ МЕХАНІЗМ ФОРМУВАННЯ ТРИВИМІРНОЇ ВАРТОСТІ КОМПАНІЇ

Анотація. Досліджено галузеві особливості формування показників системи бухгалтерського обліку та управління інформацією підприємством для побудови раціональної системи виробництва і реалізації, яка повинна забезпечувати постійне підвищення ефективності зазначеного суб'єкта господарювання. Тематичне структурування показників системи бухгалтерського обліку та управління інформацією здійснюється діяльністю підприємства щодо чітко окреслених характеристик галузевої специфіки. Запропоновано модель для розвідки функціонального змісту показників інформаційної системи управління, яка базується на результатах параметричної кореляції функціонування механізмів формування та організації екзогенних та ендогенних факторів. Відповідно, були розроблені та вдосконалені нові показники управління, насамперед завдяки їхній об'єктивізації в системі бухгалтерського обліку та інформації.

Дослідження базується на системному методі, який розглядає в єдності та розвитку всі елементи, що формують обліково-інформаційну систему управління підприємством. Використано загальнонаукові методи наукового пізнання, а саме: метод аналізу

(рекогносцирування функціонального змісту показників інформаційної системи управління); синтез (експлікація просторових показників інформаційної системи за рівнями управління підприємством); метод індукції (удосконалення методології формування показників інформаційної системи управління підприємством у контексті забезпечення його сталого розвитку в довгостроковій перспективі); емпіричний метод і графічний метод.

Удосконалено методологію формування показників інформаційної системи управління підприємством у контексті забезпечення його сталого розвитку на довгострокову перспективу. Доведено, що роль інформаційної системи полягає у транзакційності послуг.

За допомогою праксеологічного підходу було обґрунтовано аксіологічні імперативні узагальнення щодо згаданих показників ефективності «переповнення інформації» через систему інформації.

Основні результати дослідження можуть бути використані для інформаційних систем управління сільськогосподарськими підприємствами, розроблених для кількісних та якісних характеристик ретроспективних статичних параметрів і перспективних динамічних прогнозів, що використовуються при ухваленні якісних рішень.

Ключові слова: показники, система обліку та інформації, капітал, ресурси компанії, екологічні та соціальні ресурси.

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Introduction. At the present stage of civilization, a gradual transition from the industrial to the post-industrial or informational society takes place. One of its definitions is following: information society is the theoretical concept of postindustrial society; the historical phase of the possible development of civilization, where the main products of production are information and knowledge. Nowadays there is a widespread expansion of indicative perception of life realities. The need for a comprehensive instrumental assessment of ongoing processes, including retrospective analysis and projection of future prospects, require the formation of balanced indicators of the information management system of the relevant objects. This is particularly relevant in obtaining a three-dimensional value of the company. Indicators of their activities for power structures, individuals, decision-makers and the public are used as a kind of retranslator of the trends of economic, social and environmental status.

The scientific substantiation of the indicators implies a clear definition of the place and role of the information system in managing the activities of the enterprise. An information system combines an economic dimension with an assessment, an assessment with state forecast, the state with use, the use with knowledge-based reproduction, knowledge with understanding, understanding with skills through data comprehension, data with information, information with indicator, indicator with reporting, reporting with indicator, indicator with control, management with decision. The given chain reproduces the process from occurrence of a problem or situation, to the necessary reaction on it of organizational formation. It shows the place of the information system in the enterprise activity.

Analysis of recent researches and publications. Modern problems of forming a mechanism for obtaining three-dimensional value of the company, were dealt with by: Kostenko O. [3], Okhrimenko I. [3], Savchuk V. [3], Kaminska T. [3], Prokopenko O. [2], Moroz O. [6], Tytenko L. [8].

The purpose of the article. In this regard, the strategic goal of the presented article is to providing the ability to calculate the rational value of various accounting and information systems.

Results and discussions. A business entity of any level consists of production-technological and information systems. The first of them — the object of control, the second — its means. Communication ensures constant interaction of the above systems. Realization of system functions and their correction takes place under the control of management. And all this complex mechanism works for the main purpose — increase of efficiency of activity [1, p. 53; 2].

In the information system, input data is transformed into output information, which is then provided to users. The information system combines intellectual and technical resources in the procedures for the collection, processing, transmission and use of the necessary information. Often

in many information systems there is feedback, under which understand the received messages about achievement of the purpose of management. Such information systems are called cybernetic or self-regulated [3; 19].

The information system provides the development of balanced indicators necessary for decision-making (Fig. 1). In the practice of managing justify such indicators occurs in three main levels of management: operational, tactical and strategic [2].

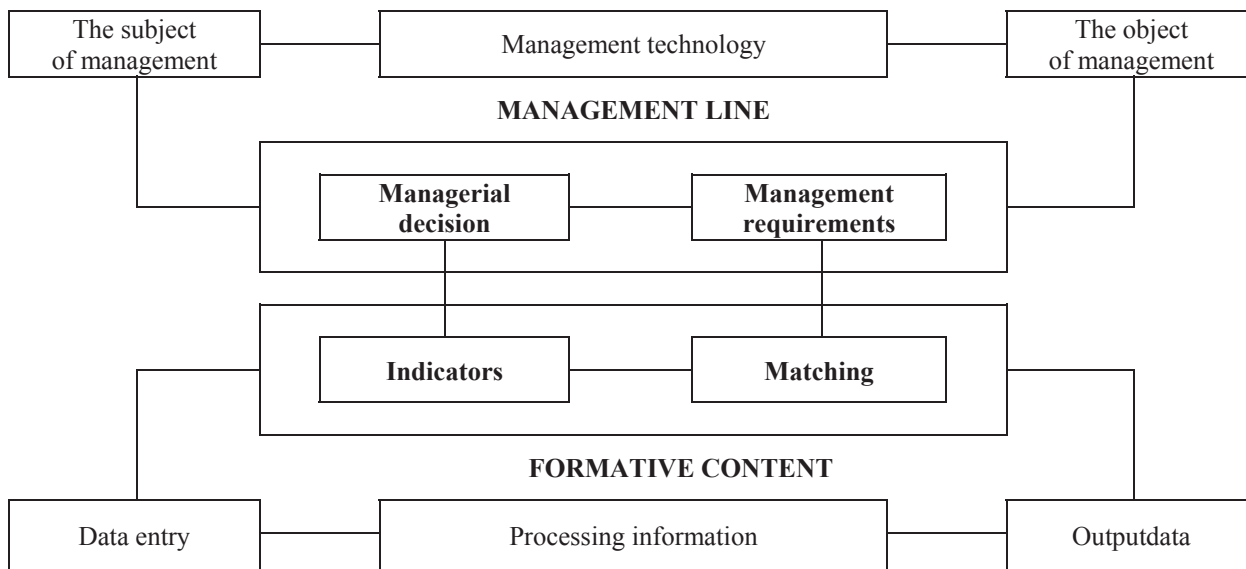


Fig. 1. **Reconnoiter functional LED interior content and information management systems**

Source: by the authors [3, p. 89; 4].

The information system of economic operations collects, processes and stores data that is the result of the activity of an agricultural enterprise, serves its information bases, provides the issuance of various documents, including the preparation of reporting. This system developed from the first manual information systems and evolved to the level of auxiliary mechanical data processing systems, and then to automated computing systems. It collects and processes data on the basis of business transactions such as buying, exchanging, selling, and generalizing information created by various ordering of records, for example, in files.

Regarding the process control information system then its main task is to make the right, prompt decisions that help the work of the enterprise in problematic situations [5]. The information system of office automation ensures in the activity of the enterprise the functionality of management, supporting its means of communication. This system left in the past traditional manual paper methods for transmitting information. The text editor and e-mail came to replace the typewriter and the letters [6].

There are many unpredictable situations that make tactical decisions of poor quality. That is why the leader is personally responsible for the tactical plans developed by himself.

The information system of the tactical level of management of the agricultural enterprise, which provides the development of balanced indicators, is divided into the information reporting system and information system of decision support.

The information and reporting system plans and provides the reports necessary to the manager, in advance. That is, it provides users with information products that meet their daily needs for decision-making. Such a system contains information about the internal environment of the enterprise, which was previously processed by the information system of economic operations [7]. The strategic level of management of the activity of an enterprise is characterized by the fact that before the development of the same name indicators, the mission, goals of management, long-term plans, strategy of their implementation, etc. are determined. Since most strategic algorithms are

often unstructured by their nature, formally the information system of this level of management plays a limited role in the processing of information [8].

Ensuring the possibility of calculating the rational value is the main task of functioning of different accounting and information systems. Rationality approaches the value of the use of environmental and social resources in the same way we now come to the use of economic resources. The company creates sustainable value when it uses its own set of economic, environmental and social resources more efficiently than the comparison base. There are two main advantages. First, given the economic, environmental and social resources for the first time, using the same approach. Secondly, using the balance sheet approach possible, good value based on the information that is easily accessible. Both conditions are necessary for a successful comprehensive assessment of the efficiency of corporate sustainability.

Usually, investors and analysts focus on the return of capital to evaluate investment performance. Investors face an interesting problem in this way. In order to know whether they have invested successfully, they need to know whether their return on capital has covered the cost of capital. Unfortunately, fixed capital is a resource that does not have a fixed stable price. As a result, investors compare the return on investment with the return on alternative investments. These possible alternative investments are called the base (initial data for comparative evaluation). Only an investment higher than the base creates value. This reasoning is based on a fundamental rule. The value is created each time the return on investment exceeds its cost. Accordingly, the basis of comparison determines the cost of capital. And only an investment that covers the cost of capital creates the value.

However, the companies use not only fixed capital, but also environmental and social resources to make a profit. In order to assess corporate sustainability, we need to assess whether the use of large amounts of resources will create value. Therefore, the rational value uses the regularity of the assessment of investment activities in relation to environmental and social resources. In order to create value, the return on environmental and social resources must cover the cost of these resources. Rational value compares the company's use of resources with the base and therefore determines the value of each resource through the possible costs.

Regularity that underlies rational approach values can be explained with a simple example. Suppose a conventional company emitted 0.25 mln tons of CO₂. Moreover, it created a gross value added in the amount of 0.450 bn UAH. Thus, 1800 UAH per 1 ton of CO₂. As data for a comparative assessment we use activity of all economy of conditional region. Over the period the region has created a GDP amounting 3100 UAH per 1 ton of emitted CO₂. Thus, the base of comparison outmached the company of UAH per 1 ton of CO₂. Emitted by company 0.25 mln tons of CO₂ created 0.450 bn UAH. If such an emission of CO₂ was made by the whole economy instead of the enterprise, the compensation would be 0.775 bn UAH (Fig. 2).

	Income	- Volume ejected CO ₂	Value	Meaning
	↓	250000 t	↓	
Profitability	Company 1800 UAH/tons of CO ₂	-	Base of comparison 3100 UAH/tons of CO ₂	-1300 UAH/tons of CO ₂
Absolute values	↓ 450000000 UAH	-	775000000 UAH	↓ 325000000 UAH

Fig. 2. Reimbursement of the cost of CO₂ by the company

Source: by the authors.

Compare the compensation which created the company with compensation that would have created a base of comparison with the resources of (possible cost). In this case, the base of comparison would have created more compensation than the company. Therefore, in the study period, the company did not cover (possible) emissions costs for CO₂ and accordingly did not use the value creation method for CO₂. Contribution to the cost of emissions of CO₂ by the company made 0.450 bn UAH — 0.775 bn UAH = -0.325 bn UAH.

Rational value applies this course of action to all types of resources used by the company. It expresses the use of economic, environmental and social resources in monetary terms. As a result, rational value shows in monetary terms the value it creates or loses using a set of different resources. Rational significance expands the regularity of financial markets outside fixed capital for environmental and social resources. Rational value explains the corporate sustainability of performance in a language that meets the considerations of managers and investors. Calculation of rational values is carried out in four stages. Each step is considering the answer to a specific assessment: What the profit does the company make using its own resources? What profit would the base of comparison creation using each of the resources? Step How important contribution of each resource? How many rational values will the company create?

Companies use different set of resources to create profit. In the first step, the profit generated by the company is determined by the method of annual calculation using its own resources. Typically, this information can be directly obtained from data taken from corporate profit estimates. However, in some cases it is necessary to calculate the company’s profit. The study used gross value added as an estimate of profit at the company level. Since most companies do not present data on gross value added, its value can roughly be formulated according to financial statements.

The company has created gross value added in the amount of 195000000 UAH, using own resources. According to this information we can calculate the efficiency of resource use by company. For this purpose, for each resource according to the analytical method, the company’s profit is divided according to the number of resources used during one year. For example, the company used 250000 tons of CO₂ for the researching period. Thus, it reached gross value added in amount of 1800 UAH for each ton emitted of CO₂. *Table 1* shows the amount of resources used by the company and the result of the efficiency of each of the resources.

Table 1

Efficiency of use of resources of the company

Indicator	Number of resources used per year	The efficiency of the company for the year
Emissions CO ₂	250000 tons	1800 UAH/tons
Emissions NO _x	12500 tons	36000 UAH/tons
Emissions SO _x	0 tons	- UAH/tons
Waste	25600 tons	17578,1 UAH/tons
Used water	3151600 m ³	141,2 UAH/m ³
Emissions VOC	52100	8541,3 UAH/tons
Emissions CH ₄	0 tons	-UAH/tons

Source: by the authors.

How much profit would the base of comparison create using each resource? In the second step determined by the opportunity cost of corporate resources. To this end, it is determined how much profit would be generated if the resources were used not by the company, but on a comparative basis. Where resources are company profits, which create comparison base using these resources is taken / determined in advance. This gain predetermined price called missed opportunities.

In order to calculate the opportunity cost, you should look at the efficiency of the resource of the comparative feature. Resource efficiency comparable characteristics calculated by dividing profit for the comparative basis according to the number of each used resource base, respectively. These efficiency indicators show how much profit the base of comparison per unit of resource

generates. In our example, the economy of the conditional region with gross domestic product (GDP) as the value of the inverse number can act as a comparative feature. In this case, the relative effectiveness of the signs shows how much GDP of the region creates a resource unit. Thus, in the study period GDP reached 3875000000 UAH. At the same time emissions of CO₂ in the region made 1250000 tons. Thus reached the level of 3100 UAH GDP for the ton of emissions of CO₂ (Table 2).

Table 2

Base efficiency for seven natural resources

Indicator	The efficiency of the base in the study period
Emissions CO ₂	3100 UAH/tons
Emissions NO _x	16000 UAH/tons
Emissions SO _x	27000 UAH/tons
Wastes	8960 UAH/tons
Water used	62,7 UAH/m ³
Emissions VOC	15958,2 UAH/tons
Emissions CH ₄	16800 UAH/tons

Source: by the authors.

Now the efficiency of the base can be used to calculate the opportunity cost of the company's resources. Please remember, that opportunity cost is determined by the profit that the benchmark can create using the company's resources. In order to calculate costs, it is necessary to find the product of the efficiency of the base and the amount of resources used by the company. Opportunity costs are calculated separately for each resource under consideration. Table 3 shows the opportunity costs derived from the use of seven natural resources used by the company.

Table 3

Alternative cost of resources used by the company

Indicator	Base efficiency for the year		Volume used by the company for the year		Opportunity costs
Emissions CO ₂	3100 UAH/tons		250000 tons		775000000 UAH
Emissions NO _x	16000 UAH/tons		12500 tons		200000000 UAH
Emissions SO _x	27000 UAH/tons		0 tons		0 UAH
Wastes	8960 UAH/tons		25600 tons		229376000 UAH
Water used	62,7 UAH/m		3151600 m ³		197605320 UAH
Emissions VOC	15958,2 UAH/tons		52100		831422220 UAH
Emissions CH ₄	16800 UAH/tons		0m		0 UAH

Source: by the authors.

The example shows an interesting case concerns the emissions of sulfur oxide and methane. In the study period, the company did not get neither SO_x, nor CH₄. However, absence of emissions of SO_x and CH₄ would not create profit for the region, as the region's economy depends on these emissions, as reflected in efficiency of SO_x and CH₄. This means that in the case of a company, the opportunity costs for SO_x and CH₄ emissions are zero.

What contribution to the cost of each resource? To answer the question, what resources used by the company so as to create value, we compare the income that creates a company with potential costs. In other words, the company's profits are compared to a base that would generate profits using the company's resources. To this end, we subtract the opportunity cost of each resource of gross added value. The result of this step is called a contribution to the cost. It shows how much more or less the value of the company creates its own resource compared to the base. In the case of a company over the period contribute to cost reduction of CO₂ is negative.

The company has established close on 0.325 bn UAH profit less than the comparison base would be created using the amount of emissions of CO₂. In other words, the company did not cover the opportunity costs of the CO₂ emissions it caused. Table 4 shows contribute to the value of the company on all seven natural resources included in the research.

Table 4

Contributions to the cost of using the company’s resources

Indicator	The company’s profit for the year		Opportunity costs		Contribution of the cost
Emission CO ₂	450000000 UAH		775000000 UAH		-325000000 UAH
Emission NO _x	450000000 UAH		200000000 UAH		250000000 UAH
Emission SO _x	450000000 UAH		0 UAH		450000000 UAH
Wastes	450000000 UAH		229376000 UAH		220624000 UAH
Water used	450000000 UAH		197605320 UAH		252394680 UAH
Emission VOC	450000000 UAH		831422220 UAH		-381422220 UAH
Emission CH ₄	450000000 UAH		0 UAH		450000000 UAH

Source: by the authors.

You can see that over the period the company has used five of the seven natural resources in a way to create value. Since the company did not emit these gases, the opportunity cost equal to zero.

Rational values calculated in the fourth and last step. At this point, it was estimated that create value every single life. Up to this point, it has been calculated what value each individual resource. For now, its necessary to determine what value the entire set of resources creates. It was assumed that each individual resource provides the entire cost itself. A simple summation of all contributions to the cost would lead to double counting. Thus, to calculate the efficiency value should divide the amount of contributions to the cost by the number of selected resources. Due to summation, resources are deviated relative to their efficiency at the base level.

The opportunity cost of a full set of resources, used by the company can be calculated through the average opportunity cost of all selected resources. Calculation of cost efficient thus reduces the total amount before deducting opportunity cost of profits. The value is created only if revenue exceeds expenses. This regularity is fulfilled both for a single resource and for a complete set of resources. So, rational value shows how much more or less profit created by a set of resources compared to the base.

Table 5 shows that during the study period the company has created a positive rational value in size of 130942351 UAH. With a refund of the amount of 0.450 bn UAH of gross value added the The company covered the total opportunity cost of natural resources by size of 0.319 bn UAH.

Table 5

Rational significance of the company

Indicator	The company’s profit for the year		Opportunity costs		Contribution to the cost
Emissions CO ₂	450000000 UAH	-	775000000 UAH	=	-325000000
Emissions NO _x	450000000 UAH	-	200000000 UAH	=	250000000
Emissions SO _x	450000000 UAH	-	0 UAH	=	450000000
Wastes	450000000 UAH	-	229376000 UAH	=	220624000
Water used	450000000 UAH	-	197605320 UAH	=	252394680
Emissions VOC	450000000 UAH	-	831422220 UAH	=	-381422220
Emissions CH ₄	450000000 UAH		0 UAH		450000000
	Profit	-	Wastes	=	Cost
Rational values	450000000 UAH	-	319057649 UAH	=	130942351 UAH

Source: authored.

When comparing the effect size companies can prevent calculations. Generally, it is expected that large companies have greater profit and sales figures on cash flow. The same applies to the quantitative data management value. Therefore, by comparing different companies, the size of the company is taken into account. For this purpose, the so-called income-to-expenditure ratio is used. The ratio of income to expenses compares the company’s profit with the profit that would be created by the base of comparison, using company’s resources (opportunity costs).

That is why it is typical ratio of profitability. If the ratio of income to expenses is greater (less) than 1, this indicates that the company earns more (less) profit per unit of resource, ie the company uses a set of resources more (less) efficiently than the comparison base.

The easiest way to calculate the ratio of costs to income-depend on a basic understanding of what value is created only when income exceeds expenses related activities. Recall that sustainable value is created only if the income exceeds the opportunity cost of the resources used. Thus, the following equality holds:

$$\text{Rational Value} = \text{Profit} - \text{Opportunity Costs.}$$

As explained above, the ratio of income to expenses represents the ratio of the company’s income to opportunity costs. To calculate the cost should equal slightly change referred to above. Thus, there is the following:

$$\text{Opportunity Costs} = \text{Profit} - \text{Rational Value.}$$

In the research, profits are measured in terms of gross value added, while opportunity costs are measured in terms of a region’s GDP with a set of company resources. These opportunity costs can so easily calculated by subtracting the value of management of its gross added value. Opportunity cost set of resources over the period are as follows made 319057649 UAH, gross value added made 450000000 UAH and opportunity costs made 130942351 UAH (Fig. 3).

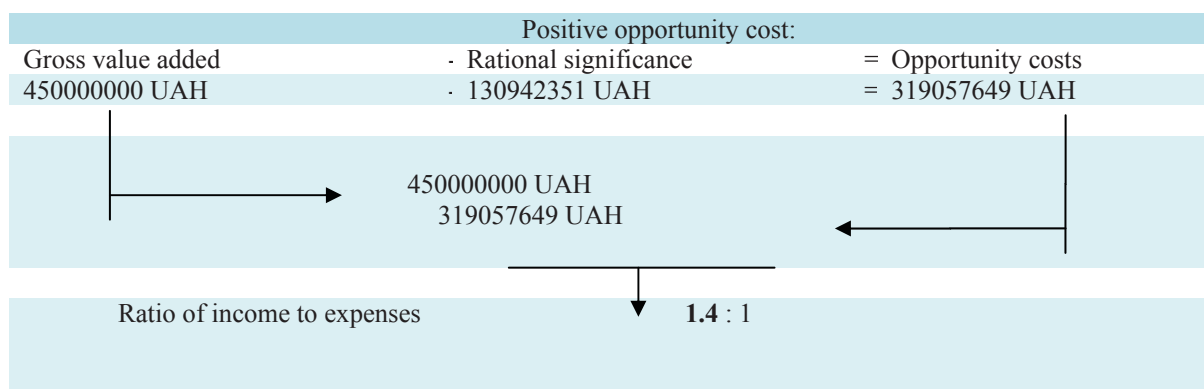


Fig. 3. The ratio of income to expenses of the company

Source: authored.

To calculate the ratio of income to expenses, we can consider two cases. In the first case, the company has a positive rational value, ie it uses its own resources more efficiently than the base of comparison. In this case, the ratio of income to expenses is calculated by dividing the company’s profit by opportunity costs. This applies to the example shown above. The division of gross added value in the total opportunity cost of own resources gives factor 1.4. This means that the ratio of income to expenses over the period is 1.4: 1 and shows that the company was 1.4 times more efficient environmentally than the base area average.

The state, with the help of appropriate indicators, influences the functioning of the enterprise.

Conclusions. The article explores the scientific and theoretical foundations of indicators of information systems of management for agricultural enterprises, designed for quantitative and qualitative characteristics of retrospective static parameters and perspective dynamic predictions used in making quality decisions. The resulting summary statements confirm the achievement of a certain goal and are reflected in the following conclusions.

At the present stage of civilization development, there is a gradual transition from the industrial to the postindustrial society, in which the main product of production is the knowledge, established in information. The extraordinary importance of this category conditioned the need for a comprehensive definition of it in the consistent reciprocity of the sensory perception with the term «system».

Taking into account the aforementioned, the strategic task of the presented research work is to improve the methodology of the formation indicators of the information system of management of the enterprise in the context of ensuring its sustainable development for the long term.

It is proved that the role of information system consists in service transactionalism.

Disseminated scientific ideas in the conceptual situation, manifesting that the implementation of a balanced system of indicators by the management ensures the development, adoption and implementation of effective managerial decisions on solving issues and situations in the practice of business entities.

Rational value transfers the rational activity of companies into a monetary equivalent. The absolute rational value thus shows how much the company has created or spent using its own economic, environmental and social resources. Specifically, the absolute value management tells us how much more or less profit company got its own set of resources compared to the base. Therefore, it is a profit on resources that the company achieved compared with the selected base. As a result, the absolute rational value reflects the value that the created or was lost under the facts, that a particular company instead used a set of resources available. The absolute value management, thus answering the following questions: what value was created or spent at time when a company used some resources as opposed to resources used by other companies? In other words, a positive (negative) rational value indicates whether a company the opportunity cost covered their economic, environmental and social resources.

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