

**СЕКЦІЯ 3**  
**СУЧАСНІ МЕТОДИ ТА ІНСТРУМЕНТИ ЕКОНОМІЧНОГО**  
**АНАЛІЗУ В СИСТЕМІ УПРАВЛІННЯ ПІДПРИЄМСТВОМ**

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**PRINCIPLES OF ECONOMIC ANALYSIS OF FINANCIAL**  
**RESULTS: SCIENTIFIC APPROACHES AND CLASSIFICATION**

In today's unstable economic environment and amid intensifying competition, the economic analysis of a company's financial results has become particularly important. It is precisely the effective analysis of profit, profitability, and factors influencing financial results that ensures the soundness of management decisions and contributes to enhancing the competitiveness of business entities. Of particular importance here are the principles of economic analysis, adherence to which ensures the reliability, objectivity, and comprehensiveness of the assessment of a company's performance. The set of principles underlying economic analysis has undergone fundamental changes, driven by shifts in the forms of ownership among most economic entities in Ukraine, the adoption of the NAS, the expansion of the user base for information generated within the economic analysis system, and other factors. Most often, scholars identify the following principles of economic analysis: comprehensiveness, systematicity, objectivity, efficiency, timeliness, specificity, and effectiveness.

In the textbook [1], based on a critical analysis of 35 sources to identify the principles of economic analysis, it is concluded that not all researchers focus on the principles of economic analysis, and there is no consensus regarding their precise definition. At the same time, 16 principles inherent in economic analysis were identified, and it was found that their frequency of use varies; the most frequently cited in the scientific literature are comprehensiveness, timeliness, and objectivity, followed by systematicity and effectiveness, and thirdly, the principle of scientific rigor.

Inna Lazaryshyna in her classification of the principles of economic analysis, proposed distinguishing the following groups of professional ethics principles: methodological, organizational, and legal [2]. In contrast, T. Gerasymenko distinguishes philosophical, methodological, and organizational principles, arguing that the principles of professional ethics are components of

organizational principles, and that singling out legal principles is inappropriate. Since the principles of professional ethics determine the rules of conduct for the subjects of analysis, rather than defining the composition, combination, or relationship of the system's elements for achieving the set goal using specific rules and procedures, it is reasonable to identify them as a separate group. It is also appropriate to include the principle of neutrality in this group.

The legal principles of economic analysis are also worthy of consideration. When conducting economic analysis, strict adherence to the institutional approach is required, as evidenced by the existence of numerous regulatory documents that govern the methodology of analysis. At the same time, the identification of possible scenarios for the development of events, proposed as a result of the analysis, necessitates verifying their compliance with current legislation.

It is therefore advisable to categorize the principles of economic analysis of financial results into the following groups: methodological, professional ethics, philosophical, legal, and organizational. We also consider it appropriate to supplement the principles of economic analysis of financial results with the following principles:

- representativeness (from the French “représentatif” – that which is representative) – when analyzing financial results, examining individual indicators from a sample often makes it possible to reconstruct the main characteristics of the entire population;
- subsidiarity – large construction companies may have a complex structure; accordingly, when conducting an analysis, only those issues that cannot be resolved at a lower level should be escalated to a higher level of management;
- the unity of dialectics and logic – individual elements of dialectics (categories, laws) illustrate general laws of development, and their application is essential when analyzing financial results in the course of various studies;
- synergy – when conducting an analysis, one should take into account that the financial results of a construction company are often influenced by the economic activities of other participants in the construction process, such as the client, general contractor, subcontractor, etc.;
- mentality – those conducting the analysis of financial results have their own mental approach, determined by their individual inner mindset, psychological state, and unique way of thinking, which influences the quality of the analysis and its results;
- reflectivity – even before conducting the analysis, the analysts have accumulated a certain base of information, skills, knowledge, and abilities, which influences their reflective understanding of data regarding the financial results of construction companies.

The group of philosophical principles includes the principles of the unity of dialectics and logic, synergy, mentality, and reflexivity; methodological principles include representativeness; and legal principles include subsidiarity.

Thus, the principles of economic analysis of financial results form the methodological basis for obtaining reliable and objective analytical information necessary for effective management decision-making. Their further development and adaptation to modern economic conditions contribute to improving the quality of analytical research, strengthening the financial stability of enterprises, and enhancing their competitiveness in a dynamic business environment.

#### References

1. Boiko, L.O., Volchek, R.M., et al. Organization and methods of economic analysis: textbook. Odessa: ODEU, 2010. 351 pp.

2. Lazaryshyna I.D. Economic analysis in Ukraine: history, methodology, practice: Monograph. Rivne: NUWEE, 2005. 369 pp.

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### **СТРУКТУРНА ДИНАМІКА ПІДПРИЄМСТВ ТА ІНТЕНСИВНОСТІ ЗАЙНЯТОСТІ В УКРАЇНІ В УМОВАХ КРИЗОВИХ ЯВИЩ**

Актуальність даного дослідження обумовлена необхідністю статистичної оцінки впливу подвійного макроекономічного шоку (пандемії COVID-19 та військової агресії російської федерації) на економіку України у 2020-2024 роках [1, 2]. Пріоритетним завданням є моніторинг динаміки кількості діючих підприємств (N) та зайнятості (L) з точки зору їх розміру. Вивчення інтенсивності зайнятості дозволяє визначити ключові структурні перетворення. Аналіз цих даних формує емпіричну основу для оцінки стабільності економіки та розробки стратегій підтримки бізнесу в умовах воєнного стану.

Метою даного дослідження є проведення статистичного аналізу динаміки кількості діючих підприємств та кількості працівників (з розбивкою за розміром) у 2020-2024 роках, а також розрахунок та оцінка інтенсивності зайнятості для виявлення структурних перетворень та впливу зовнішніх кризових факторів.