

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
NATIONAL AVIATION UNIVERSITY  
NATIONAL AVIATION OF LIFE AND  
ENVIRONMENTAL SCIENCES OF UKRAINE  
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION



Abstracts of  
X International scientific-practical online conference

«CURRENT PROBLEMS AND TRENDS IN THE DEVELOPMENT  
OF ACCOUNTING AND AUDIT»

Kyiv  
April 15, 2021

- analysis of costs for innovative activity;
- analysis of sources of funding for innovations;
- analysis and assessment of possible directions of development, marketing analysis;
- general evaluation of the effectiveness of innovation projects and innovation segments;
- analysis of the effectiveness of innovative activities of the business entity in general, assessment of prospects for further development.

To assess the effectiveness of innovative activity, planning, building systems of motivation and control, and use special indicators of management analysis of innovation. At the same time, a comprehensive analysis of indicators of the impact of the innovation factor on the sustainable development of the enterprise is carried out, for example: the growth of income and profit due to innovation, the amount of cost savings due to innovation, etc.

### **References:**

1. On innovation activity: Law of Ukraine of July 4, 2002 № 40 URL: <http://zakon5.rada.gov.ua>.

**Tsyntsovska T.O.**  
**student**

**Supervisor: Golub N.O., Associate Professor of Accounting and Taxation**  
**Taurida State Agrotechnological University named after Dmitry Motorny**  
**Melitopol, Ukraine**

### **ENTERPRICE COMPETITIVENESS ANALYSIS**

Competitors took a part in the interior of the country and in the name of the world, and the scientific and technological development of the domains of the subspecies of the living, the uniqueness of which is to be adapted to the novelties of mind and mission. Competition has always been important in domestic and external markets. Competitiveness is the most important indicator of the state of production. Competitiveness determines position in the market space, development perspective, ability to achieve strategic objectives. Accurate analysis of own benefits will help to improve management and reach the peak competitiveness. Competitiveness - this is a complex comparative features, which shows the transformation of general mark of production ability.

The issues of competitive analysis were considered by domestic and foreign researchers of the science of Strategic Management I. Ansoff, V. Vasilenko, S. Vikhansky, S.

Kuznetsova and V. Makarova, M. Meskon, S. Oborskaya, M. Porter, A. Strickland and A. Thompson, R. Fatkhutdinov, Z. Shershneva.

An enterprise's competitiveness is a complex comparative characteristic, which displays the totality of the benefits measures of enterprise capability assessment.

The following items should be analysed:

- Identification of competitors' enterprises;
- Gathering information on their activities;
- Establishment of an indicator system;
- Information processing and generalization of competitiveness.

First define the strategic group of competitors and group them using matrix models, use strategic industry group maps.

Collect information on the accounting, statistical and tax reports of competitors and regional consumer market confiscations, special press material.

Compiling a list of competitiveness indicators, external: target market capacity, level of concentration and diversification of competing firms, entrance barrier level, capacity to pay in the target market and internal : status and structure of assets, information and informational level of activities and organizational management.

Final stage of processing of information on the level of competitiveness by the method of benchmarking, the method of ranks, an expert method of balls, graphical method of reference, weighted rating method.

So, the competitiveness of an enterprise requires constant research, to be at the top of a certain field of activity. It is needed to define the competitors, information about them, to work out this material and estimate the chances. At timely to the exposure of defects and efficiency of their privation stability in market space is more assured.

**Kostyshyn N.S.**  
**PhD in Economics, Associate Professor**  
**of the Department of Basic and Specialized Disciplines,**  
**Chortkiv Educational and Scientific Institute of Entrepreneurship and Business**  
**West Ukrainian National University**

## **FEATURES OF ANALYSIS OF INCOME FROM OPERATING ACTIVITIES OF AGRICULTURAL ENTERPRISES**

In the system of the general estimation of activity of the economic entity, including the enterprise of the agricultural enterprises, the direct analysis of incomes from operating activity of this enterprise is important. This is due to a number of reasons:

first, income from operating activities directly affects the overall financial result of the enterprise, which can be both positive and negative;

secondly, each of the types of income in the structure of agricultural enterprises occupies a certain share.

Therefore, it becomes necessary to timely, prompt and objective diagnosis of each of the types of income from operating activities of the enterprise.

To conduct an effective, comprehensive analysis of operating income, it is necessary to clearly define its purpose and establish a list of tasks, the solution of which will contribute