

JEL Classification: M41, G30, M21, R20, R11

DOI: <http://doi.org/10.34025/2310-8185-2024-1.93.11>

Tetiana Portovaras, Candidate of Economic Sciences,
Doctoral student,
<https://orcid.org/0000-0002-2939-5101>
West Ukrainian National University, Ternopil

MODERN SCIENTIFIC CONCEPT OF ANALYSIS AND ITS FUNDAMENTALS

Summary

In the process of conducting the research, the main elements of formation of the scientific concept of analysis were identified in order to increase efficiency of the business entity. A structural and logical scheme of development of the analysis as a scientific concept of increasing efficiency of the business entity is proposed and its main elements that act as stimulators of scientific research are determined. Based on the results of the conducted scientific research, a structural and logical scheme of the development of the analysis and its scientific concept is proposed from the point of view of its consideration as a tool for improving the efficiency of the business entity and the main elements that act as stimulators of the scientific and pragmatic development of this system in modern conditions are determined. The system of components that forms the scientific concept of modern analysis (economic fact, scientific idea, scientific problem, scientific hypothesis) and the main ideas of its theory are identified. It should be noted that the concept of economic analysis involves the formation of scientific and methodological foundations that determine its reform and development program, taking into account information about the state of the socio-economic environment. Factors influencing the concept, which are related to modern challenges and actions on the development of the business entity, have been established. The main elements of the process of improving efficiency of the business entity (concept, theoretical justification, model, economic data, sources of analysis) have been identified, which will allow to develop an effective theoretical and practical basis for evaluating their activity and developing development directions in a competitive environment. Based on the results of the research, directions for improving the efficiency of the business entity were proposed and their categories were distinguished (activity result, potential, level of development of the management system, quality of cost management, quality of management processes).

The practical application of the proposed concept will allow taking into account modern needs and characteristics and developing an optimal system of indicators for conducting qualitative analysis and developing management decisions regarding the development of the economic entity in the long term.

Keywords: analysis, concept, economic fact, scientific idea, scientific problem, scientific hypothesis, business entity.

Number of sources – 24, number of tables – 2, number of drawings – 2.

References:

1. Bahrii, K.L. (2016). The importance of conducting an analysis of economic activity in making management decisions by business entities. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytutu [Bulletin of Chernivtsi Trade and Economic Institute]*, vol. 2 (62), pp. 136–143. URL: http://herald.chite.edu.ua/content/download/archive/2016/v2/NV-2016-v2_15.pdf (Accessed 14 January 2024) (in Ukr.).
2. Bahrii, K. L. (2019). Characteristics of methods and models of financial analysis in the enterprise management system. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytutu [Bulletin of Chernivtsi Trade and Economic Institute]*, vol. 2 (74), pp. 169–177. DOI: <http://doi.org/10.34025/2310-8185-2019-2.74.15> (in Ukr.).
3. Boida, S. (2022). Innovative approaches to enterprise management in conditions of digitalization of the economy. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytut. [Bulletin of Chernivtsi Trade and Economic Institute]*, vol. 1 (85), pp. 72–71. URL: <http://herald.chite.edu.ua/content/download/archive/2022/v1/6.pdf> (Accessed 08 January 2024) (in Ukr.).
4. Vechtomova, I.I., Nitsenko, V.S. (2016). Ways of development of economic analysis in modern conditions *[International scientific journal]*, vol. 7, pp. 185–187. URL: http://nbuv.gov.ua/UJRN/mnj_2016_7_42 (Accessed 15 January 2024) (in Ukr.).
5. Hrechko, A. (2015). Otsinka efektyvnosti vyrobnychoi diialnosti. *Finansy Ukrainy [Finances of Ukraine]*, vol. 6, pp. 22–31 (in Ukr.).
6. Zhuk, N., Zhukevych, S., Farion, M. (2023). Analytical support of the financial strategy of security-oriented management. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytutu [Bulletin of Chernivtsi Trade and Economic Institute]*, vol. 3 (91), pp. 66–87. URL: : <http://herald.chite.edu.ua/content/download/archive/2023/v3/5.pdf> (Accessed 16 January 2024) (in Ukr.).
7. Zadorozhnyi, Z.-M. V., Ometsinska, I.Ya. (2020). Internal economic reporting in the enterprise management system. *Visnyk Ternopilskoho natsionalnoho ekonomichnoho universytetu [Herald of the Ternopil National Economic University]*, vol. 4, pp. 169–184 (in Ukr.).
8. Izmailov, Ya.O. (2016). Development of the methodology of economic analysis of the economic activity of the enterprise in the post-industrial economy. *Problemy ekonomiky [Problems of the economy]*, vol. 3, pp.165- 174 (in Ukr.).
9. Kovalchuk, T.M. (2009). Analysis as a management function: theory and methodology. *Ekonomika APK [Economy of agro-industrial complex]*, vol. 12, pp. 14–21 (in Ukr.).
10. Koshkarov, S.A. (2017). Basics of economic analysis in multi-level cooperative systems in the conditions of European integration. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytutu [Bulletin of Chernivtsi Trade and Economic Institute]*, vol. 1-2 (65-66), pp. 141–150. URL: http://herald.chite.edu.ua/content/download/archive/2017/v1-2/NV-2017-v1-2_15.pdf (Accessed 12 January 2024) (in Ukr.).
11. Kruhlianko, A.V. (2020). Justification of the method in evaluating the efficiency of economic activity of hotels. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytutu [Bulletin of Chernivtsi Trade and Economic Institute.]*, vol. 1-2 (77-78), pp. 270–278. DOI: <http://doi.org/10.34025/2310-8185-2020-1.77-2.78.23> (in Ukr.).
12. Kupalova, H.I. (2008). Theory of economic analysis. URL: <https://westudents.com.ua/glavy/24775-32-osnovn-vidi-ekonomchnogo-analzu-ta-h-klasifikatsya.html> (Accessed 17 January 2024) (in Ukr.).

13. Orlykovskiy, M. (2014). The latest concepts of efficiency management of modern enterprises. *Efektivna ekonomika [Efficient economy]*, vol. 5, pp. 18–23 (in Ukr.).
14. Oliinyk O.I. (2016). A system of analysis in enterprise management aimed at achieving economic security. *Efektivna ekonomika [Efficient economy]*, vol. 6. URL: <http://www.economy.nayka.com.ua/?op=1&z=4156> (Accessed 11 January 2024) (in Ukr.).
15. Ostapiuk, N.A. (2011). Methodology for assessing the financial condition of the enterprise in conditions of inflation. *Visnyk Zhytomyrskiy derzhavnyi tekhnolohichniy universytet [The journal of Zhytomyr State Technological University]*, vol. 1(55), pp. 127-129 (in Ukr.).
16. Pererva, I.M. (2021). Advantages of implementing a process approach to enterprise management. *Ekonomika ta suspilstvo [Economy and society]*, vol. 29, pp. 1–8 (in Ukr.).
17. Rylieiev, S., Bahrii, K., Drin, I. (2023). Operational economic analysis as a component of the management system: retrospects and modernity. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytutu [Bulletin of Chernivtsi Trade and Economic Institute]*, vol. 2 (90), pp. 58–75. URL: <http://herald.chite.edu.ua/content/download/archive/2023/v2/5.pdf> (Accessed 15 January 2024) (in Ukr.).
18. Romanchuk, A.L., Zybarena, O.V. (2015). Conceptual principles of environmental analysis of enterprise activity. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytutu [Bulletin of Chernivtsi Trade and Economic Institute]*, vol. 3 (59), pp. 106–115. URL: [http://herald.chite.edu.ua/content/download/archive/2015/v3/zbirnyk%203-2015%20new\(11\).pdf](http://herald.chite.edu.ua/content/download/archive/2015/v3/zbirnyk%203-2015%20new(11).pdf) (Accessed 10 January 2024) (in Ukr.).
19. Sviderska, I. (2013). Economic added value: theoretical aspects of calculation and use of the indicator. *Ekonomika ta derzhava [Economy and the state]*, vol. 11, pp. 52–54 (in Ukr.).
20. Stoiatska, H.M. (2016). *Lohistyka ta metodolohiia naukovykh doslidzhen* [Logistics and methodology of scientific research: synopsis of lectures]. Dnipro, 77 p. (in Ukr.).
21. Synkevych, N., Krauze, O. (2023). Economic analysis: prospects for development in the conditions of digitalization of the economy. *Halytskyi ekonomichnyi visnyk [Galician Economic Herald]*, vol. 2 (81), pp. 7-15. URL: https://doi.org/10.33108/galicianvisnyk_tntu2023.02.007 (Accessed 15 January 2024) (in Ukr.).
22. Khorunzhak, N.M., Lukanovska, I.R.(2019). Accounting in the digital economy: problems and prospects. *Prychornomorski ekonomichni studii [Black sea economic studies]*, vol. 45, pp. 175-180 (in Ukr.).
23. Shuprudko, N.V. (2020). Basics of managing information processes at the enterprise. *Visnyk Chernivetskoho torhovelno-ekonomichnoho instytutu [Bulletin of Chernivtsi Trade and Economic Institute]*, vol. 4, (80), pp. 163–180. URL: <http://herald.chite.edu.ua/content/download/archive/2020/v4/12.pdf> (Accessed 22 January 2024) (in Ukr.).
24. Moshkovska, O., Manachynska, Y., Yevdoshchak, V. (2020). Statistical Evaluation of the Ukrainian Agricultural Sector Effectiveness in the Context of Food Security. *Bulletin of the Chernivtsi Trade and Economic Institute*. Vol. 3 (79), pp. 201-214. DOI: <http://doi.org/10.34025/2310-8185-2020-3.79.16> (in Ukr.).