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Bohdan Haiduk, Post-Graduate student,
<http://orcid.org/0009-0000-9005-5395>
West Ukrainian National University, Ternopil

ACCOUNTING AND ANALYTICAL ENSURING THE IMPORT OF MEDICAL EQUIPMENT

Summary

The aim of the research was to assess the state of the medical equipment market and its import, construct an algorithm (stages) of this process, and identify components related to accounting organization to enhance the efficiency of such assets in unstable conditions. To achieve this, the positions of modern scholars dedicated to the import of medical equipment and its accounting and analytical support were critically evaluated. The dynamics of the global market for medical technologies and their import into Ukraine were identified. Based on the obtained results, a reasoned scheme of import stages was constructed. The components, sequence of implementation, significance, and content of each stage were justified. The proposed step-by-step logical scheme of medical equipment import includes organizational, methodical-accounting, and analytical components. The main characteristics of each stage were identified, and improvements were proposed for elements belonging to the accounting system, such as the use of accounting records, the ability to simultaneously use various equipment acquisition sources, and the conduct of valuation procedures to justify the optimal selection.

The proposed import stages will allow healthcare entities to organize the process of medical equipment procurement efficiently and with maximum benefit. They contribute to improving vital classical management functions, namely accounting and analysis, by enhancing their informativeness and completeness. Adherence to the import stages will not only contribute to the efficiency of representatives responsible for medical equipment supply and quality within our country but also enable consumers to actively participate in improving its utilization through improved accounting and analysis methods.

Keywords: medical equipment, accounting, analysis, subjects of health care, medical technologies, accounting and analytical support, world market, stages of import; logical scheme, elements, essence.

Number of sources – 17, number of drawings – 3.

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