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**III Міжнародна  
науково-практична конференція  
“УПРАВЛІННЯ СОЦІАЛЬНО-ЕКОНОМІЧНИМИ  
ТРАНСФОРМАЦІЯМИ ГОСПОДАРСЬКИХ ПРОЦЕСІВ:  
РЕАЛІЇ І ВИКЛИКИ”**



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**Управління соціально-економічними трансформаціями господарських процесів: реалії і виклики:** збірник тез доповідей III Міжнародної науково-практичної конференції (м. Мукачево, 6-7 квітня 2021 р.). – Мукачево: МДУ, 2021. – 233 с.

*Відповідальний за випуск: Феєр О.В. – к.е.н., доц., доцент кафедри менеджменту та управління економічними процесами, відповідальна за наукову роботу кафедри.*

*Технічний редактор: Товт Т.Й. – к.е.н., доцент.*

У збірнику тез за матеріалами III Міжнародної науково-практичної конференції, що проводилася кафедрою менеджменту та управління економічними процесами Мукачівського державного університету, висвітлюються погляди науковців, аспірантів, слухачів магістратури, студентів, представників державних органів влади та місцевого самоврядування, підприємницьких структур на актуальні проблеми управління соціально-економічними трансформаціями господарських процесів в сучасних умовах.

Матеріали структуровані в розрізі декількох напрямів досліджень: «Управління економікою держави в умовах глобальних перетворень»; «Особливості регіонального управління господарськими процесами»; «Управління економічними процесами суб'єктів господарювання»; «Фінансове регулювання та обліково-аналітичне забезпечення діяльності суб'єктів на мікро- та макрорівнях»; «Управління інвестиційно-інноваційною діяльністю»; «Управління освітньою діяльністю у цифровому просторі»; «Публічне управління та адміністрування в умовах інформаційного суспільства».

Матеріали подано в авторській редакції. Автори опублікованих матеріалів несуть повну відповідальність за підбір, точність наведених фактів, цитат, статистичних даних, галузевої термінології, інших відомостей.

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*Матеріали конференції доступні для перегляду на офіційному сайті університету  
за адресою <https://msu.edu.ua/konferenciji-seminari/>*

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**СЕКЦІЯ 3.  
УПРАВЛІННЯ ЕКОНОМІЧНИМИ ПРОЦЕСАМИ  
СУБ'ЄКТІВ ГОСПОДАРЮВАННЯ**

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**THE ROLE OF BREAK-EVEN ANALYSIS IN ORGANIZATION DEVELOPMENT  
MANAGEMENT**

In the conditions of market economy ensuring the high efficiency level is the key task of organization development management. However, the negative impact of macroeconomic and microeconomic factors, lack of resources encourages national producers to constant search of new forms and methods of organizing break-even activities.

Theoretical basis of definition and analysis of economic activity break-even point are revealed in works of foreign and Ukrainian scientists-economists. However, constant changes in the business environment forces theorists and practitioners to reconsider the methods of economic processes analysis and their impact on break-even and effective organization development.

In the general sense, break-even is considered as a mode of enterprise management, due to which the organization income exceeds the operating costs, or it's equal to them.

Planning and organization of break-even economic activity is a set of consecutive actions that ensures the elimination of unprofitable work and stable profits in the chosen option of enterprise development.

Scientists distinguish two approaches to understanding the concept of break-even.

According to the first approach, break-even occurs when there is the balance between economic activity income and costs. In this sense, break-even is the boundary that separates the profit zone from the loss zone.

According to the second approach, break-even is a mode of enterprise operation, which ensures the excess of revenues over costs. This state of affairs characterizes the situation when the company not only reimburses its costs but also makes a profit. In this sense, this concept is to some extent synonymous with the concepts of profitability, self-sufficiency.

Achieving the level of break-even by the enterprise according to the first approach creates conditions only for its continuous operation and reproduction on a simple basis. A broad understanding of break-even forms the basis for expanded reproduction of enterprise and ensuring its progressive development.

Break-even analysis of economic activity is used to justify the feasibility of management decisions in current activities, preparation and determination of the feasibility of implementing innovative projects.

Break-even calculation is the methodical approach used to analyze the relationship between sales and profitability of the enterprise. Break-even analysis is the analysis of the relationship between costs, volume of activity and profit, which is also called CVP-analysis (Cost - Volume - Profit). This analysis is aimed at a systematic study of costs, sales volume and profit and their mutual impact. The result of CVP-analysis makes it possible to model the ratio of these indicators with the choice of the optimal financial development model [1].

The unprofitable volume is expressed in monetary units and in the number of units of production that must be sold to cover costs, after which each additional unit of sold products will give a profit to the enterprise.

Usage of the analysis results makes it possible to calculate:

- the amount of enterprise profit for a certain volume of activity;
- the required volume of sales to obtain the planned amount of profit;
- the required volume of activity to cover all costs and profits;
- the amount of costs for existing enterprise sales to prevent the fall into the zone of losses, etc.

CVP-analysis is usually represented as a study of the operational enterprise activities related to the production of definite types of products (works, services) [1, 2]. This assumes the distribution of all production costs into fixed and variable.

In analytical calculations, some costs are separated from others by means of their impact on the intermediate financial enterprise result. This value is called marginal revenue or gross margin. Marginal is the increase in revenue that results from the sale of one additional unit of output. Marginal revenue is an important source of the enterprise costs covering and profit generation.

Break-even analysis is performed in algebraic or graphical form [2]. The basis for the break-even analysis is the calculation of the break-even point.

In the conditions of modern multi-item production the question of suitability of CVP-analysis for research of break-even point of operational activity at the level of the enterprise which produces not one, but several kinds of production arises.

Some researchers argue that the apparatus of CVP-analysis cannot be applied for such reasons [3]. Others, on the contrary, single out this method as the basis for managing the organizational development, regardless of its size and type of activity.

If there is a wide range of products and diversified production at the enterprise it is necessary to aggregate indicators in different activities while using CVP-analysis.

For absolute indicators like marginal profit the aggregation means the summation of the corresponding individual values of indicators relating to individual products. And for the relative characteristics (break-even point, margin of financial safety, operating leverage), the transition to a higher level of generalization is carried out by calculating the average values [4].

Despite the fact that the analysis of costs, activity volume and profit provides the manager with the effective means of determining the optimal course of organizational development, the method of planning and break-even analysis of economic activity is more a line of thinking than a mechanical procedure. The indicators underlying the CVP analysis (price, profit margin, revenue...) are dynamic, because a change in the value of one of them causes changes in the others. The considerations and actions of the manager during the analysis can ensure the success or loss of the company in achieving its planned profit.

An important role in the adjustment of planned performance indicators and analysis of their impact on break-even is played by taking into account external and internal factors influencing organizational development.

It is necessary to take measures to reduce fixed costs in the situation of declining product demand, increasing competitive pressure, the negative impact of macroeconomic factors, as well as at the early stages of the life cycle of the enterprise, when it has not yet overcome the break-even point. Conversely, at the stage of intensive development or maturity of the organization with a certain margin of financial strength, the requirements for the implementation of the regime of saving fixed costs may be weakened. During such periods, the company can significantly expand the volume of real investment, carry out the reconstruction and modernization of fixed assets, expand the range of products, diversify the activities and etc.

Thus, the constant definition and analysis of break-even point of economic activity is the indicator of the limits of efficient and inefficient management, the initial condition for profit maximization, an effective mechanism for managing effective organizational development.

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## **IMPROVEMENT OF DEPRECIATION AND RENEWAL OF NON-CURRENT ASSETS THROUGH ADAPTATION OF ACCOUNTING REGULATIONS (STANDARTS) TO INTERNATIONAL FINANCIAL REPORTING STANDARTS**

The topic of scientific work is relevant due to the depreciation policy which is constantly interesting to economists as very important category for both state and enterprise.

Today the problem of Adaptation of accounting regulations (standards) to international financial reporting standards is very important one. Though national standards of financial reporting are based on international standards of financial reporting there is some difference between them. For example, the classification of non-current assets in these standards differs.

IAS 16 considers it appropriate to separately depreciate parts of an item of property, plant and equipment if there is a difference in the cost of that part and the item of property, plant and equipment (for example, aircraft parts). [1].

The main difference between national and international standards of reporting is the one in reporting focus.

National standards are mainly orientated on regulatory authorities and IAS on potential users (shareholders, investors). [2]

Except of the main difference, there are some other ones in assumes and principles. National standards consider the principle of continuity of activity as not valid in case of enterprise bankrupting and impossibility of guaranteeing future stable functioning At the same time AIS firm adheres to this principle because it does not have neither intention nor need to reduce its activity.

As for national standards of financial reporting, they allow fiscal policy alteration if it is connected with Ukrainian law changes. [3]

National standards of financial reporting do not always consider to the accounting of expenses in the period when there is economy benefit from them (for example, when expenses are not documented). IAS considers adhere to the principle of expenses accounting in the period when there is economy benefit from them.

In our opinion, the materiality of IAS is much better than the one of national standards and it is important to adopt this principle to national standards of financial reporting. It is



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