

## **THE ACCOUNTING AND ANALYTICAL ASPECTS OF SUSTAINABLE PRODUCTION**

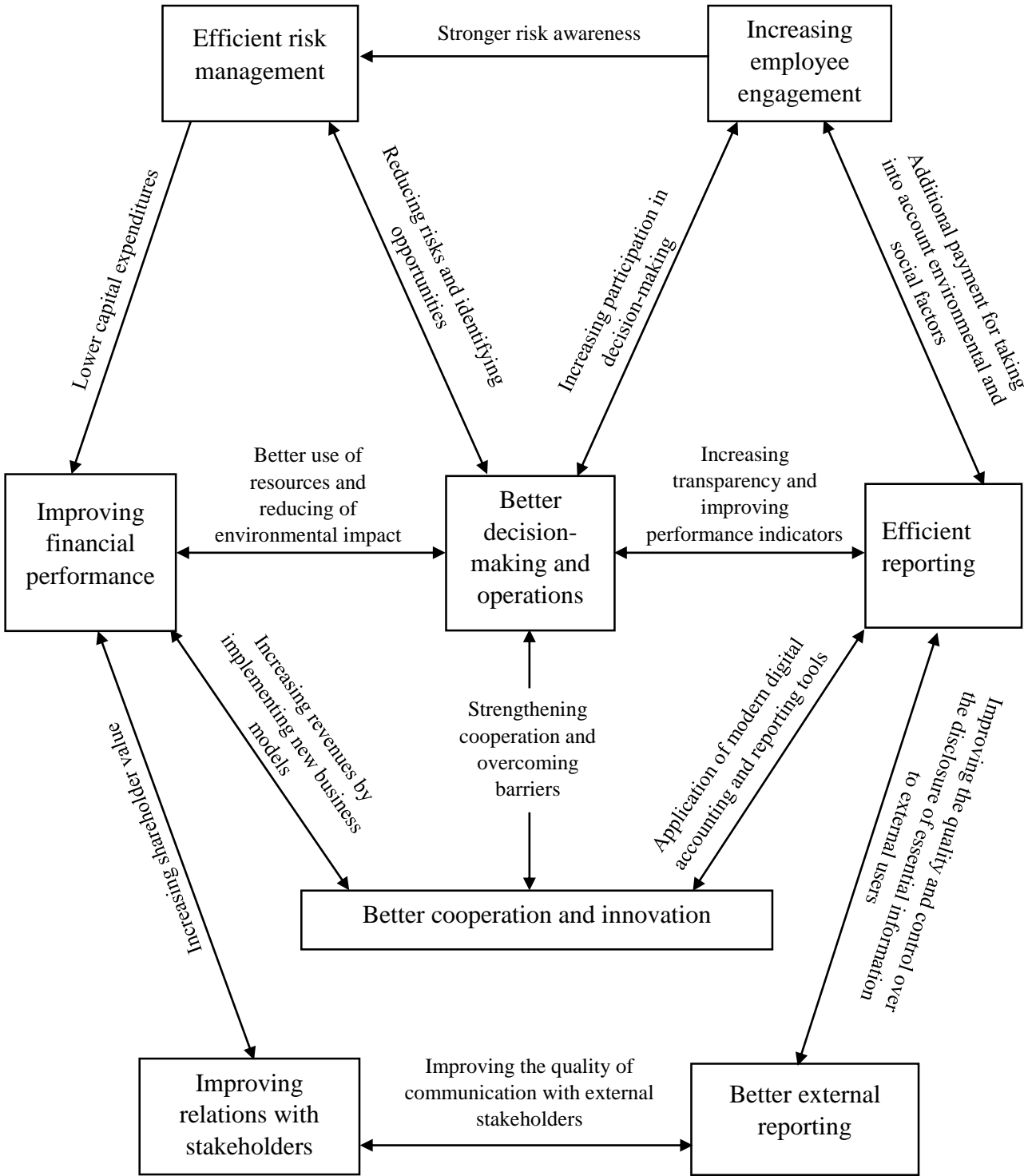
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Today, it is important to refocus enterprise management from short-term goals based on the business interests of the owners to strategic goals based on minimizing negative impacts on nature and society. At the same time, the key is to provide reliable, expanded and current information for internal and external users to measure the efficiency of the enterprise and determine its future policy in accordance with the new requirements of society. Therefore, the formation of accounting and analytical support for the enterprise's activities, which are implemented based on sustainable development, is of particular significance.

Thus, we propose to consider the process of formation of accounting support for managing the enterprise's activities according to the principles of sustainable development as a set of interrelated steps, which include:

1. Determining how the factors of sustainable development are reflected in the purpose, vision and mission of the enterprise.
2. Determination of the main users of information and the requirements they set for it.
3. Identifying which sustainability factors are important to internal and external stakeholders.
4. Determining how long-term business prospects are transformed into short-term goals of the enterprise, taking into account the goals of sustainable development.
5. Selecting key economic, social and environmental performance indicators that will be measurable and relevant to the decision-making process.

6. Assessing the information technology equipment of the enterprise, its strengths and weaknesses, including key means of data collection, processing and control.



**Fig. 1. Synergy of the advantages of accounting and analytical support of enterprises based on the principles of sustainable development**

Source: added by the authors by [2].

7. Determining potential sources of information (both for internal and external users) that can provide value in managing the enterprise's activities organized in compliance with the principles of sustainable development.

8. Establishing cross-functional communication between different departments of the organization.

9. Ensuring the formation of comprehensive information and accounting support and implementation of a multi-capital approach to business decision-making.

It is assumed that these steps will help to form an accounting information system that would be an integral part of the process of strategic planning, budgeting and forecasting of future activities, guaranteeing a number of advantages (Table 1), which can be interconnected and multiply each other.

Therefore, in today's changing environment, the management of business enterprises directly depends on accounting and information support, which, on the one hand, should help to make informed tactical decisions in an operational mode, and on the other hand, to form and adjust the development strategies of the enterprise in accordance with modern global requirements.

### References:

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2. 4S CFO Ladership Network (2020) Essential guide to management information: Supporting decision makers with information that is fit for the future. URL: <https://www.accountingforsustainability.org/management-information.html> (access: 18.10.2023).