

інформатизації для покращення здатності підприємства обробляти дані, підвищуючи ефективність підприємства. Цифрова трансформація - це використання цифрових технологій для просування змін у бізнес-моделях, організаційних структурах і корпоративній культурі, глибока інтеграція технологій і бізнес-моделей, націлених на цифровізацію підприємств, щоб реалізувати всебічний і повний процес ланцюгової цифрової трансформації⁵⁷. Цифрова трансформація є передумовою для реалізації інформатизації, інтелектуалізації та цифровізації підприємства, яка сприятиме підвищенню ефективності та гнучкості, модернізації традиційних галузей, прийняття рішень на основі аналітики даних та використання цифрових можливостей, які будуть позиціонувати підприємство як лідера в епоху цифрових технологій.

DOI: 10.51587/9798-9866-95945-2023-012-49-67

57 Бугайчук О. В., Воронкова В. Г. Стратегії розвитку цифрових технологій в організаціях медичної сфери. Соціально-етичні та деонтологічні проблеми сучасної медицини (немедичні проблеми в медицині) : зб. Матеріалів IV Міжнародної науково-практичної конференції (23-24 лютого 2023 року). Запоріжжя : ЗДМУ. 2023. С. 45-47.

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WAR HAS BEEN GOING ON IN EUROPE FOR MORE THAN A YEAR AND ITS INFLUENCE

Already more year, a full-scale the invader war, which Russia unleashed against Ukraine. In an year, a lot of Ukrainian cities and village were destroyed, tens of thousands of dead Ukrainian and civilian people, women and children, even more injured. Hundreds of enterprises, both state-owned and private, thousands of small and medium-sized businesses, infrastructure destroyed, have been reduced, and millions of Ukrainians have been go in more safe regions of Ukraine, or beyond the cordon¹.

1 Which countries help Ukraine the most during the war: amounts and share of their GDP. URL : <https://finbalance.com.ua/news/yaki-derzhavi-naybilshe-dopomahayut-ukrani-pid-chas-viyni-sumi-ta-chastka-vid-kh-vvp>.

The war of Russia against Ukraine caused a lot of damage not only to the economy of Ukraine, but also created significant economic problems for the European Union. In this case, the lands of the shed of Europe are stronger than the burden of the war, the lower lands of the Western Europe. In the robot, a cluster analysis was made in the different countries of the European Union in the fallow in three different ways: omitted GDP per capita; annual growth of GDP; price of electricity. (div. Fig. 1). The sighted signs of objects allow the wish to break the totality of objects into clusters. As a result, groups of clusters were taken away to show that the countries of similar Europe are still very important in 2022 for economic growth, they have less variability in GDP per capita and a natural increase in GDP.

On the basis of received groups of clusters for the descriptions of the past by the showmen, the Euclidean image was unraveled. The war in Ukraine is the third asymmetric shock, as they call it, the economy, which survived the Union for the last two decades, after the financial and economic crisis of 2008 and the further crisis of the Eurozone and the COVID-19 pandemic.

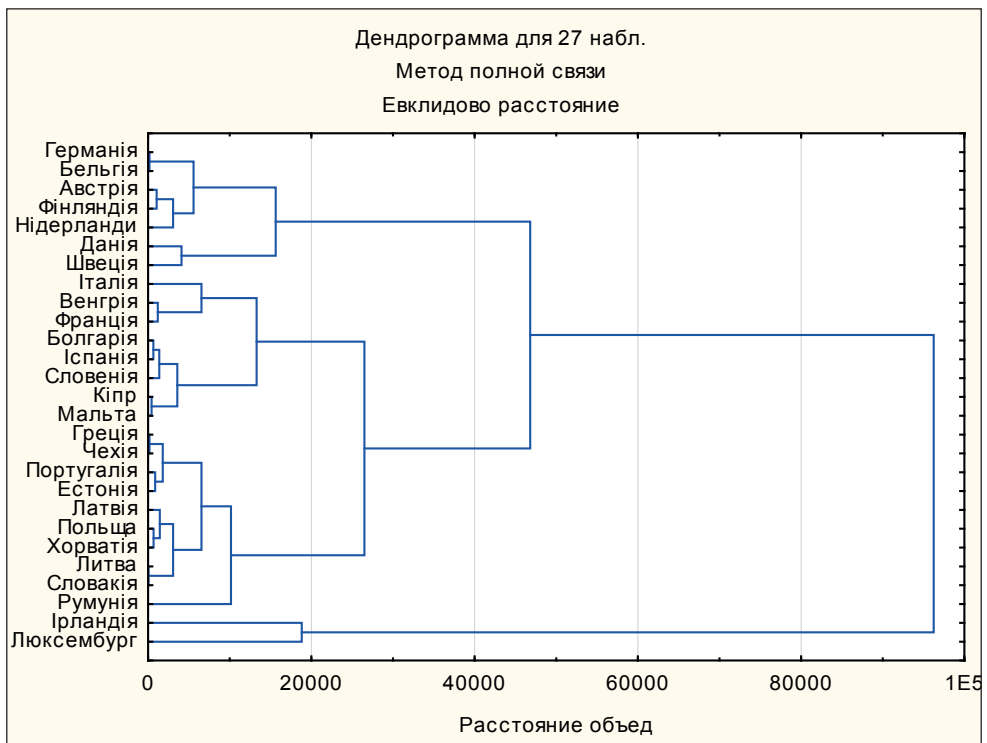


Fig. 1 Clustering results of the countries of the European Union for bags in 2022.

An asymmetric shock is the rapid change of economic minds, for example, the VVP of the EU are bigger, lower.

The war in Ukraine can effectively increase the costs through the influx of refugees and the supply of these lands in the Russian gas. The Russian conqueror war shows, of the world that not security, as well as prosperity in Europe. The war in Ukraine, has hit the economy of the European Economic Zone like another great shock after the coronavirus pandemic.

Through an era of war and the implementation of sanctions, direct shipments from Russia and Ukraine, as well as shipments through Russia to Asia, were disrupted. As a result, the prices for a rich variety of products, energy, industrial products and transport services have grown significantly, as well as the increase in prices for the mid-season production.

The Russian Federation launched an aggressive war against Ukraine and the Ukrainian people, physical annihilation thrives even more.

When the invasion is completed, the thoughts of analysts will be divided.

A lot of analysts were reconciled, that the war would end in a sprat of weeks, so that in the number of aircraft and tanks, the Russians' advance was about ten times greater, and the attack of the Russian army was a breeze. So many who underestimated the hope of the Ukrainian people to fight and defend their country, so strong is the stability of the support that resistance became strong; were boasting for the capabilities of the Russian army, but there was no expectations, that Ukraine will receive help of support from the side of the European union.

Pardons were allowed and the western lands, even if the of fates did not of war and outweighed the power of economic sanctions. The outbreak of an aggressive war against Ukraine became the basis for the introduction of economic sanctions for the Russian Federation on the side of the largest economies in the world, among them: the USA, Canada, Great Britain, Japan, Germany and France.

The commodity structure of Ukraine's exports to the EC was fates, despite the unfavorable economic conditions (div. Fig. 2).

I wanting to introduce sanctions, which are associated with a of fulfillment monetary and financial transactions, fence export to the Russian Federation high-tech products, works and services, not yet called for full force problems, like with time only become gloomy.

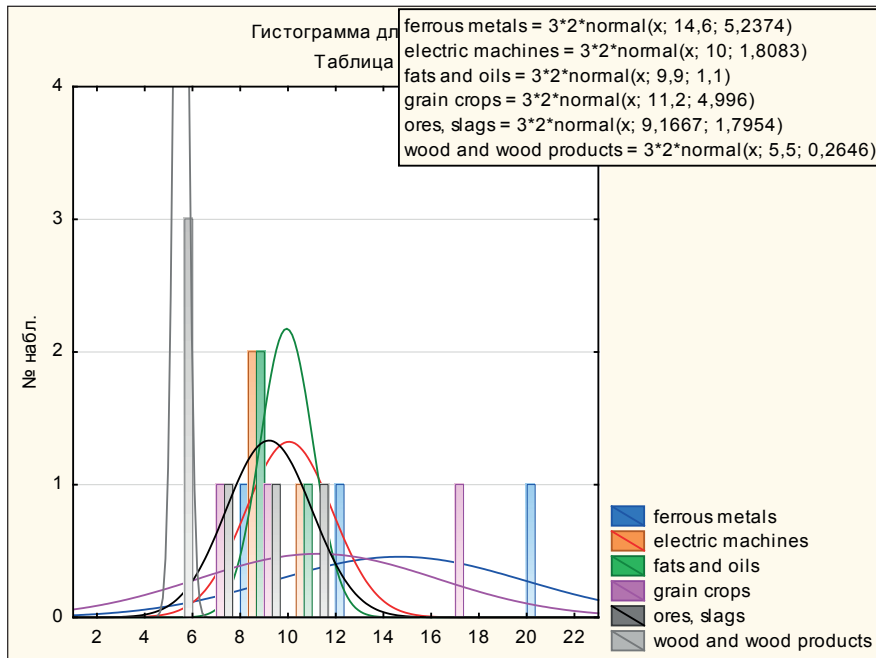


Fig. 2. Dynamics of exports of goods from Ukraine in the EU 2020-2022.

To goods which Ukraine exports to EC lie down: black metal; rudy, slag; electrical machines; fat and oils; grain crops; seed i fruits of ; wood and from the village; furniture. Thus, in 2022, the exported year amounted to 27.9 billion, which is 4.1% more than in 2021 year. This is explained by the increase in the export of grains by 141% in the year 2021, although in 2021 the increase in grain exports was 16.3% more sold in the year 2020.

Ukraine imports from the European Union mainly the following types of products (Fig. 3): nuclear reactors, boilers, machines; ground transport, energy material; electrical machines; pharmaceutical products; plastics, polymeric materials; various chemical products; paper and cardboard in 2022 will increase by 27 billion, which is 6.7% less than in 2021, but electrical materials are expected to increase by 103.7% (Fig. 3).

Of goods Ukraine export in the EU services, and itself: services in the field services in the field of telecommunications; transport services; services from the processing of material resources; business services; services for insurance (div. fig. 5). Following the tribute to the State Statistics Service of Ukraine, the volume of trade in services from the EU in 2022 decreased by 33.5% in 2021 (div. Fig. 5) and became 5.1 billion, and the import of services changed by 48.5% (div. Fig. 4) and becoming 1.7 billion.

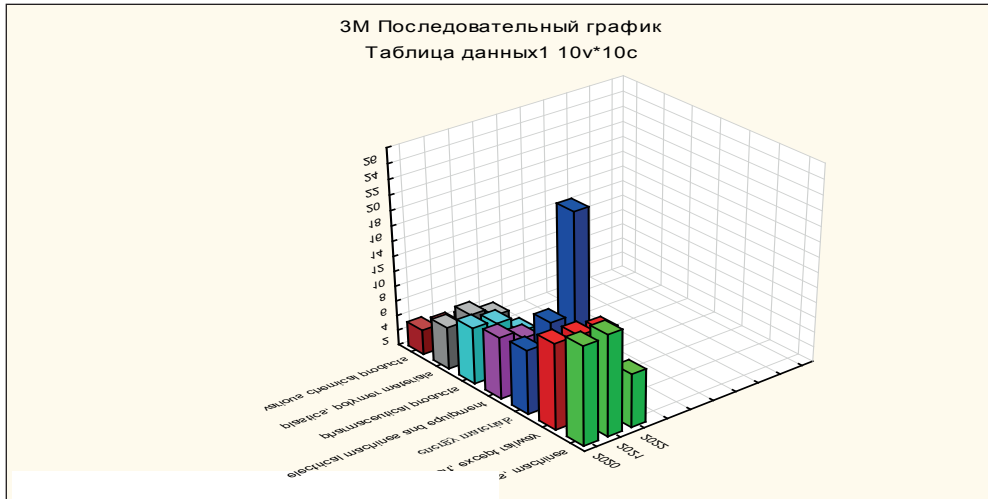


Fig. 3. Dynamics of import of goods to Ukraine from the EU.

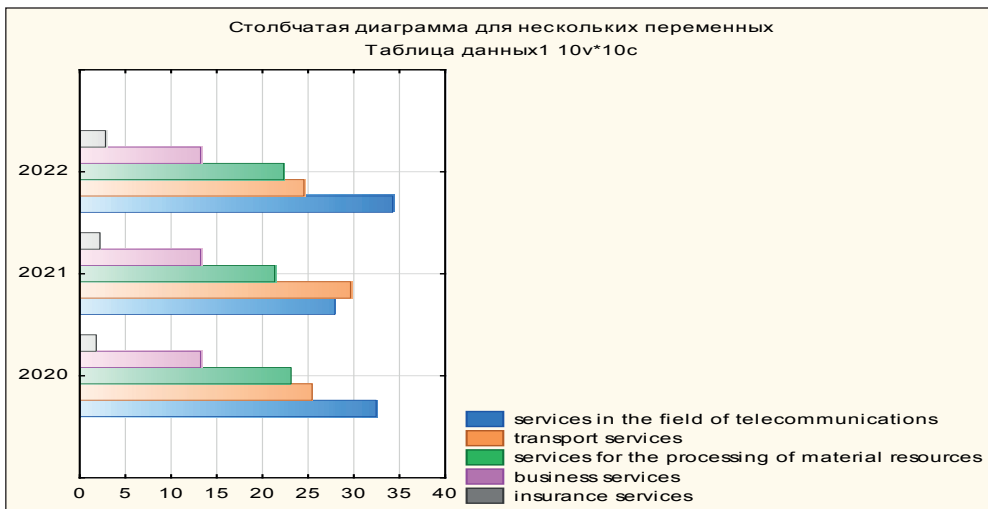


Fig. 4 . Dynamics of the export of services from Ukraine to the EU.

The main types of services for imports of Ukraine from EU e: transport services; business services; services in the field of telecommunications; royalties and other PIV; services related to financial activities (div. Fig. 5).

The balance of trade with the EU for in 2022 became negative for Ukraine. The war in Ukraine also showed that the powers in the international system would united before violent acts of aggression. This one coalition defense the the world came to the defense of the world, and began to act in the Russian energy resources².

² BULLETIN ON THE STATE OF TRADE RELATIONS BETWEEN UKRAINE AND THE EU IN 2020-2022. URL : https://www.me.gov.ua/Documents/Detail?lang=uk-UA&id=6b2412a2-219c-4aa9-b4ef-87f9690e520f&TITLE=BIULETENPOTOCHNOGOSTANUTORGVELOVNIKHVIDNOSINMIZHUKRAINOIUTAS#_FTN1

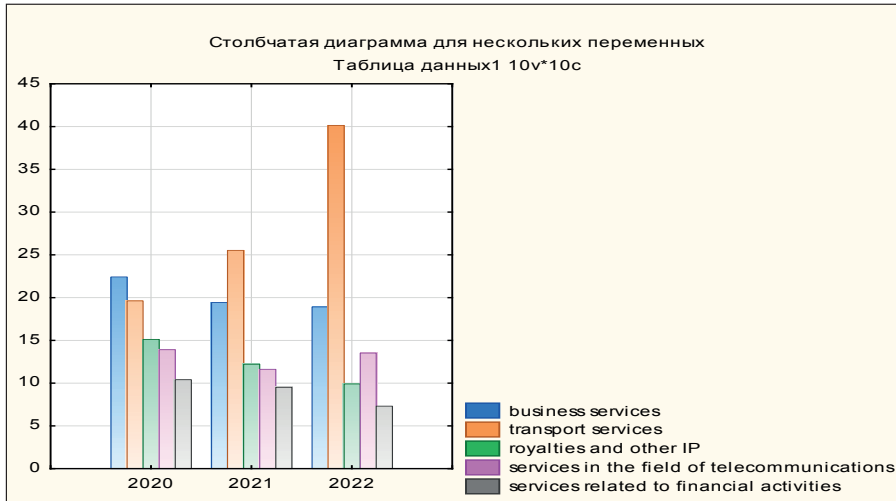


Fig. 5 Dynamics of the import of services to Ukraine from the EU.

This one is trying hard to encourage Russia to grow richly weak in the future, the powers to stand up against the aggressor, we are in front of that which is afraid that ambitions can grow. Nowhere has this trend manifested itself so clearly, as in Sweden and Finland, for a decade (and in Sweden for a hundred years) neutrality and desire gaining NATO membership. The world saw what leaders of the country, like hopes.

Seizing the territory Russia, destroys everything once not control, visible on the videos - vidverti acts of aggression, will force other mighty powers unite against them. Terrorist troops of the Russian Federation victorious tactics of «burning the earth»; carry out around the clock and artillery rocket fires and air bombardment settlements, as well as the civil infrastructure - depriving Ukrainian towns without supplying gas, electricity, creating catastrophes in whole regions of Ukraine. Trying to save their lives, millions of citizens of Ukraine immediately left their houses and moved to meanwhile residence in the Western regions or beyond the cordon. According to the UN Office of the High Commissioner for the Rights of the Inhabitants (UNHCR), the status of the meanwhile protection in the Ukrainian lands until September 3, 2023 was taken away by about 4.9 million Ukrainian refugees. This is close to 1% of the population of the country to the European Union³.

3 The war in Ukraine and its consequences for the EU - Blog of EU High Representative Josep Borrell. URL : https://www.eeas.europa.eu/delegations/ukraine/%D0%B2%D1%96%D0%B9%D0%BD%D0%B0-%D0%B2-%D1%83%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D1%96-%D1%82%D0%B0-%D1%97%D1%97-%D0%BD%D0%B0%D1%81%D0%BB%D1%96%D0%B4%D0%BA%D0%B8-%D0%B4%D0%BB%D1%8F%D1%94%D1%81%D0%B1%D0%BB%D0%BE%D0%B3%D0%B2%D0%B8%D1%81%D0%BE%D0%BA%D0%BE%D0%B3%D0%BE%D0%BF%D1%80%D0%B5%D0%B4%D1%81%D1%82%D0%B0%D0%B2%D0%BD%D0%B8%D0%BA%D0%B0-%D1%94%D1%81-%D0%B6%D0%BE%D0%B7%D0%B5%D0%BF%D0%B0_uk?s=232

The Ukrainians in the EU were shown a miraculous mobilization and solidarity, in refugees. Also help the without any obstacles of the EU to go in this influx, and the nearest future one will need us to grow even more. Significant number of Ukrainian migrants may take to the countries of the European Union, Great Britain and Canada, the status of a refugee, and even then they will not turn to the home. In addition, this war already called out a massive influx of refugees to the European Union. If writing in rows, more than 2 million people have crossed cordons, and it becomes clear that the number of people is increasing in the next few days and these days, while Putin continues his aggression. According to estimates of the government of the United States, for the of war, Russia spent nearly 200 killed military men beaten and wounded, the Ukrainian General Staff speaks about 150 of their losses, such is the cost of the population of the Russian Federation to the majestic number of killed thousands of beaten Russians, about his Russian population not worried «absolute phenomenon».

The greatest suffering and ruination of the people of Ukraine, ale costs associated with trade faster for everything, people are watching all over the world through an increase in prices for foodstuffs, energy imports, and change in the export of goods is available other⁴.

Obviously, the lands of the European Union spend the most, especially the lands of the desolate Europe, as they bear the greatest burden of the ruinous influx of warfare and help Ukraine as by accepting and helping millions of women. The largest lands are collapsing with high risks of war, as a rule, spend most of their income on a par with the richest lands, not can get into political stability in the world.

The worst war in Europe of from the Second World War showed that the countries are united against foreign aggression, that the leaders of the powers can have mercy, and the policy of streaming cannot be an effective way to reduce the risk of war. The Russian president thought, that Ukraine could not make a serious resistance having failed at the military prowess of Russia, the wealth of Ukraine and the building of Western Europe, switch to alternative energy sources.

Successful counteroffensives of Ukraine, initiate in summer strengthened hopes of Kiev to turn all the territory, including the Crimea. And the deacons who looked around began to think about the change of power in Moscow. About that Russia is still being overwhelmed by a great power, the population of which

⁴ Ibid.

is more and more likely to move, there is a great military-industrial base and a significant stock of military equipment. And her leaders look at war as an existential conflict, which Russia cannot win.

EC meets with significant consequences of the war in Europe, de energy prices and food markets and others commodities grow and, are likely to continue to grow. The countries of the EU member states will be able to pay the price in order to raise the price of cruel and unprovoked war: it seems that there will be future security and democracy. The price, as it is necessary to pay, the price of freedom. The countries of the EU are closely coordinating activities to combat rising prices and shortages of supplies. Forecast of the most serious problems of the European Union by presenting the last center at the European Parliament, and the topic of Russian aggression in Ukraine and legacy for the European continent to pass like a red thread through all the additional events.

Qiu war has already been called in the EU «geopolitical tectonic destruction», and it continues to appear in the most important areas of life, the middle economic growth and inflation, energy and transport, cyber security and geopolitics.

The heads of the European powers and the governments have d of the to speed up reduction the supply of Russian gas, oil and coal, so as not to prolong the military machine of Volodymyr Putin for the energy imports. The three main ways of rapid European are the diversification of supplies, energy efficiency and the acceleration of recovery of energy sources. What is worth diversifying, it is necessary to increase the purchase of compressed natural gas (LNG) from such suppliers, such as the USA, Qatar, Norway, African producers, etc.

Two main lines of work are aimed at improving energy efficiency and energy conservation, as well as the implementation of the Green Rate and the increase in the frequency of renewal of energy sources in the EU energy balance. To receive and process LNG. Today is also unevenly divided by the territory of Europe, for example, richly in Spain, but t not may be in of Germany, or in the countries of Central and Northern Europe. However, at this time, we have a sufficient number of connecting pipelines between Spain and the other part of the continent. EU to create a new infrastructure and organize, to consolidate the supply of LNG. In addition, due to the speed of energy recovery in the EU, need gas, as well as oil and gas. In a different situation, is likely to lead to a sharp increase in the EC bill for electricity. It is also necessary to unique a simple replacement for one of the supra-mundane deposits of another.

This war is also an important legacy for the country with a market economy, as it is being formed, and the country, as it is being developed, which is energy importers.

The scale of hunger and poverty in the world grew significantly again. The war in Ukraine can worsen the situation even more in the face of the risk of serious troubles, related to the rise in prices for food and energy, just as they were running into the past in equal conditions.

DOI: 10.51587/9798-9866-95945-2023-012-67-75

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МЕТОДИЧНІ ПІДХОДИ ФАКТОРНОГО АНАЛІЗУ ПРИБУТКУ ТА РЕНТАБЕЛЬНОСТІ ПІДПРИЄМСТВА

Фінансовий результат діяльності підприємства виявляється у зміні величини його власного капіталу за звітний період. Здатність підприємства забезпечити неухильне зростання власного капіталу можна оцінити системою показників фінансових результатів. Узагальнені найважливіші показники фінансових результатів діяльності підприємства представлені у річній бухгалтерській звітності¹.

Проведемо аналіз фінансових результатів діяльності підприємства за 2019–2021 рр. (таблиця 1).

Як видно з даних, представлених у таблиці 1, підприємство на протязі 2019 р. працює зі збитком. У 2020 року порівняно з 2019 роком для підприємства спостерігається збільшення виручки на 9215 тис. грн. Також для

¹ Олейнікова Л. Г. Результативність податкової системи на засадах прозорості та реформування // Вісник Хмельницького національного університету. Серія: «Економічні науки». №5. Том 1. 2021. С. 219-222.