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FINANCIAL REPORTING DIAGNOSTICS FOR THE BALANCE SHEET COMPONENTS MODELING

Abstract. The use of financial reporting information allows you to determine the parameters for assessing the financial state of the enterprise, analyzing the results of its activities in order to plan further tasks and strategic guidelines for development. Financial indicators are the main subject of interest for both the internal and external environment of an economic entity. The key element is the economic diagnosis of financial reporting as the most complete and objective source of information about the real economic situation at the enterprise.

The purpose of the study is to generalize approaches to the characteristics of types of diagnostics in the economic environment, systematize the methods of economic diagnostics of financial reporting indicators, substantiate the information base for the analysis and financial diagnostics of enterprises, conduct diagnostics of the structure of the balance sheet of the national economy of Ukraine. It has been proven that the important role of economic diagnostics in the management system of the economic entity is due to the existing strategic guidelines, the use of a special methodical apparatus, compliance with legal norms and a high degree of interaction with the implementation of management accounting. In addition, the effectiveness of economic diagnostics in the justification of management decisions depends on the use of various types of models that allow determining and identifying relationships between indicators.

The expediency of using the analysis of the dynamics of the balance sheet structure as one of the areas of work with mathematical models of financial diagnostics of macro indicators is substantiated. The practical value of the conducted research lies in the improvement of methodological tools for economic diagnostics of financial reporting indicators of enterprises.

The construction of the matrix of the methodical apparatus for the diagnosis of indicators of financial reporting of enterprises made it possible to model the procedure for the diagnosis of economic processes based on the results of the analysis of the structure of the balance of the national economy. Based on the results of the described macro situation, it was determined that the state is recommended to urgently develop an appropriate set of measures

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aimed at improving the financial condition of enterprises in various fields of activity.

Keywords: financial indicators, financial reporting, economic diagnostics, financial results, balance sheet, modeling.

Introduction. The efficiency of economic diagnostics by a business entity involves the formation and maintenance of an optimal structure of financial resources due to optimizing business processes, maximizing profitability, increasing financial stability and solvency. Accounting and financial reporting information allows to determine the parameters for assessing the company's financial condition, analyzing the results of its activities for the purpose of planning future tasks and strategic guidelines for development. The key element is the economic diagnosis of financial statements as the most complete and objective source of information about the real economic situation at the enterprise. Data from financial reports create the basis of forecasting the company's performance in the medium and long term (Radu & Mihai, 2012).

Especially a significant of this fact bases on 2015 data, when the financial result before taxation was negative (Fig. 1). At the same time, it is important to pay attention to the dynamics of changes and components that form the final financial result – profits and losses. In all key groups of Ukrainian enterprises – large, medium and small – there is an increase in profit and a decrease in loss during 2020-2021.

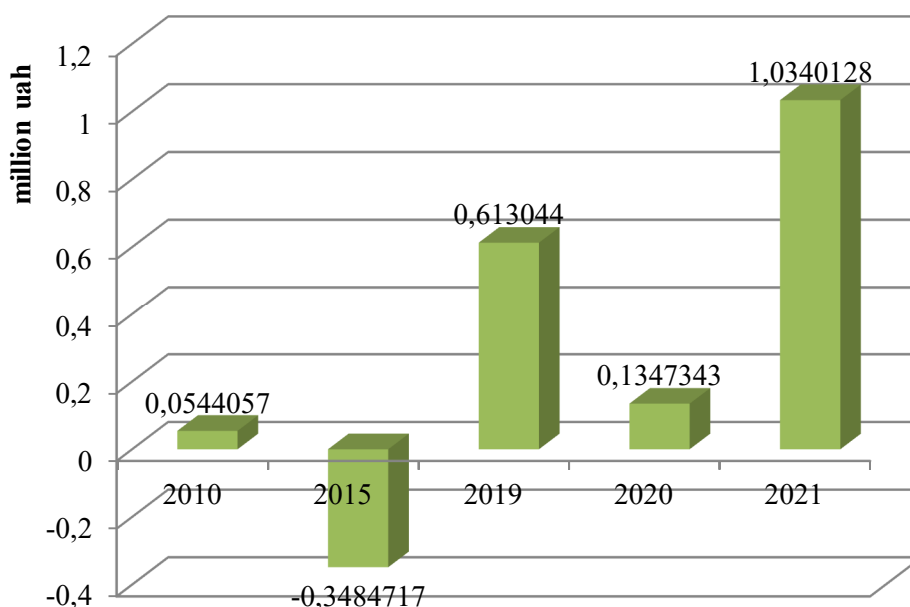


Fig. 1 – Dynamics of the collapsed balance of financial results before taxation of Ukrainian enterprises

Source: built by the authors according to the data (State Statistics Service of Ukraine)

Financial indicators are the main subject of interest for both the internal and external environment of an economic entity. In order to be prosperous, attractive, efficient and promising for development, the company must make a profit. In a dynamic economic environment that undergoes many changes, maximizing profitability or the ability to make a profit as an indicator of

efficiency is the main objective of the business entity. Profitability is one of the forms of expressing economic efficiency with a summation of the efforts made to obtain the expected results, which requires the use of a high-quality diagnostic apparatus (Achim & Borlea, 2017).

The research aims to present the current state of knowledge, referring to specialized bibliographic references, highlighting modern concepts regarding the concept and types of diagnostics, outlining the importance of diagnostics of performance indicators in the economic environment for measuring financial performance (Hada & Mihalcea, 2020).

Analysis of recent research and publications. Fundamental theoretical and practical questions regarding the study of economic diagnostics are considered in the works of foreign and domestic scientists: I. Hada, M. Mihalcea, O. Kovalenko, R. Radu, I. Mihai, M. Achim, S. Borlea, S. Ciupitu, O. Iacob, N. Groaznicu, A. Musat. The problems of practical implementation of economic diagnostics of economic entities are widely covered in the researches of famous scientists. However, taking into account the significance of the obtained results, there remain a number of issues related to the theoretical and methodological aspects of the introduction of economic diagnostics according to the actual data of financial statements, which require further study.

The purpose of this work is to summarize approaches to characteristics of types of diagnostics in the economic environment, to systematize methods of economic diagnostics of financial reporting indicators, to base the information basis for analysis and financial diagnostics of enterprises, to conduct diagnostics of the structure of balance sheet of the national economy of Ukraine.

Formulation of the main material. In economic literature there are different variants of definition of types of diagnostics. On the basis of the analysis of basic researches in this direction, the research has built a matrix of approaches for characteristics of types of diagnostics in the economic environment (Table 1).

Generalization of approaches for characteristics of types of diagnostics, which are found in the economic environment, allows to distinguish economic diagnostics as a soil category in formation of analytical and prognostic instruments in the system of management of the subject of economy. This is mainly due to the integrated system of assessment of the enterprise activity, which is characteristic of this direction. This allows to note that the diagnosis of the financial condition of the enterprise is an increase of economic diagnostics. In addition, the important role of economic diagnostics in the management system of the business entity is conditioned by existing strategic guidelines, the use of a special methodical apparatus, compliance with normative norms and a high degree of interaction with implementation of management accounting.

Synthesis of different types of diagnostics will allow to report on the state of the enterprise in the most complete and realistic way, since diagnostics not only "recognizes" the state of the object, which is investigated, but also determines the reasons of occurrence of this state (diagnosis), that given the current dynamics of economic processes and trends is rather complicated process (Kovalenko & Zaitseva, 2013).

The effectiveness of economic diagnostics in substantiation of management decisions depends on application of different types of models, which allow to define and identify connections between indicators. The models of the predictive nature that form the basis of financial planning. In turn, it's quality determines the effectiveness of the management system as a whole (Bryson, 2018).

Table 1

Matrix of approaches for the characteristics of types of diagnostics in the economic environment

Concept	Complex system of assessment of the enterprise activity	Strategic orientation	Development of special methodical tools	Normative base	High degree of interaction with management accounting
Economic diagnostics	+	+	+	+	+
Diagnostics of the financial state of the enterprise	+	+	+	+	+
System diagnostics	+	+	+		
Operative diagnostics	+		+		
Strategic diagnostics	+	+	+	+	
Retrospective diagnostics	+		+		+
Complex business diagnostics	+	+	+	+	+
Organizational diagnostics			+		+
Structural diagnostics			+		+
Functional diagnostics					+
Bankruptcy diagnostics	+	+	+	+	+

Source: built by the authors based on the analysis (Yefremenko & Shamileva, 2014; Kuzmin & Melnyk, 2010; Kovalenko & Zaitseva, 2013)

The process of financial planning involves several stages, in particular: economic diagnosis of the financial indicators of the company's activity for previous periods, long-term financial planning and operational financial planning. It should be noted that long-term planning involves the formation of forecast indicators of financial reporting, which later serve as the basis for the development of operational budgets (Sudakova, 2012).

It is advisable to forecast the financial state of the enterprise by means of economic and mathematical modeling. It allows to reflect the prospective financial situation, taking into account a significant number of factors. At the same time, the adequacy of the received forecast depends on the procedure and logic of building the forecast model (Balokha & Hryhoruk, 2018; Perisa,

Kurnoga & Sopta, 2017; Alaka et al., 2018). In the process of forming methods for forecasting indicators of accounting and financial reporting, it is important to take into account a number of features.

Modern diagnostic methods can be classified into four groups (Table 2). Each of these groups includes well-known methods that can be used to diagnose the indicators of the financial statements of the enterprise. The main characteristics of the specified methods are reflected in the scale of data processing, as well as with a time criterion, i.e., binding to the solution of tactical or strategic tasks.

Table 2

Characteristics of modern diagnostic methods of the indicators in financial reporting of the enterprise

Method group	Method	Method usage
General scientific methods	Deduction	Formation of research tasks of the reporting indicator
	Induction	Presentation of the result of the study of tasks related to the analysis of reporting indicators
	Analysis	Study of each component of reporting indicators
	Synthesis	General assessment of reporting indicators
	Logic	Determination of the sequence of conducting a study of reporting indicators
	Reflection	Prediction of the results of the study of reporting indicators in the future
Methods of strategic analysis	SWOT-analysis	Identification of the company's strong and vulnerable qualities, opportunities and threats based on an assessment of the dynamics of changes in reporting indicators
	Benchmarking	Evaluation of the company's competitiveness, which consists in comparing the reporting indicators of a specified company-competitor, which has reached their best level
	Delphi method	Organization of a system for collecting expert assessments regarding forecasted reporting indicators, their mathematical and statistical processing and sequential adjustment based on the results of each of the processing cycles (in practice no more than four)
	Round table method	Discussion by a special commission of problems regarding possible changes and trends in reporting indicators with the aim of agreeing views and working out a single common opinion
	Rating	An individual numerical indicator of the evaluation of the company's activity at a certain point in time, which is derived as a result of the results of expert surveys regarding the state of accounting and financial reporting

Method group	Method	Method usage
	Map of strategic groups	Industry structure in terms of groups of enterprises following the same or similar strategy according to strategic reporting indicators
Methods of economic analysis	Comparison	Comparison of reporting indicators among themselves according to various criteria
	Use of absolute, relative and average values	Calculation of reporting indicators to study the nature of changes
	Elimination	Exclusion from the analysis of insignificant or constant elements to identify variable elements of reporting
	Balance method	Analysis of the provision and use of labor, technical and technological, informational financial resources based on the reporting database
	Graphical method	Graphical design of research results regarding the dynamics of changes in reporting indicators
	Tabular method	Tabular presentation of numerical information from forms of accounting and financial reporting
Economic-mathematical methods	Factor analysis	Identification and evaluation of the main components of the formation of the reporting indicator
	Cluster analysis	Classification of indicators of reporting analysis by separate characteristics
	Integral assessment method	Presentation of an integral assessment of the level of the researched reporting indicator

Source: compiled by the authors based on (Ciupitu et al., 2022)

It is important to consider modern methods of diagnosis, which are expediently applied to the indicators of the accounting and financial reporting of the enterprise, from the standpoint of different types of general economic diagnosis, which, in turn, can be grouped according to different classification features. Relying on such a methodological base, it is possible to build a matrix of diagnostic methods for the indicators of the financial statements of the enterprise in relation to the types of economic diagnostics (Table 3).

Table 3

**Matrix of the methodological apparatus
for the diagnosis of financial reporting indicators of enterprises**

Method	Level of the diagnosed object			Time range of the study			Periodicity of implementation			Topic and scope of the problem			Targeting	
	Global	Macro-diagnostics	Micro-diagnostics	Strategic	Operational	Retrospective	Periodic	Non-periodic	Monitoring	Complex	Thematic	System	System-wide	Elemental
Deduction														
Induction														
Analysis														
Synthesis														
Logic														
Reflection														
SWOT analysis														
Benchmarking														
The Delphi method														
The round table method														
Rating														
Map of strategic groups														
Comparison														
Use of absolute, relative and average values														
Elimination														
Balance method														
Graphical method														
Tabular method														
Factor analysis														
Cluster analysis														
The method of integral evaluation														

Source: compiled by the authors based on (Kovalenko & Zaitseva, 2013)

As a result of the analysis of the methodical apparatus for diagnosing indicators of accounting and financial reporting of the enterprise, it can be concluded that general scientific methods are in the lead in terms of the level of the diagnosed object in the macro environment. At the same time, microdiagnostics is more widespread, covering virtually all groups of methods. The least popular in the context of the frequency of implementation are the following methods: reflection, rating, cluster analysis and integral evaluation. Methods of economic analysis and economic-mathematical methods are more targeted.

Depending on the method of research of evaluation indicators, which are calculated on the database of financial statements, the following are used in the course of diagnostics: dynamic (retrospective) analysis, comparative analysis, reference analysis, dispersion analysis, correlation-regression analysis, cluster analysis. Retrospective analysis involves studying changes in reporting indicators in dynamics and measuring relationships based on dynamic series data, that is, based on different reporting periods. Benchmarking is a comparison of the actually achieved value of the indicator, specified and recorded in the report, with the industry average or the average for a group of similar divisions or enterprises.

Dispersion (variation) analysis allows you to determine the deviation of one indicator from another according to varying characteristics and its dependence on these characteristics, and correlation-regression analysis is used to determine the dependence of a variable on one or more independent variables, to identify trends in the development of market elements under the influence of selected factors. Cluster analysis involves dividing a set of objects into separate, more or less homogeneous groups. Nowadays, to find the most effective method for processing large data sets, such a direction as the indicator of big data is becoming popular.

The big data indicator is a new concept proposed by combining big data and the concept of network public opinion. Commonly used method for the current research is to quantify sentiment classification and combine various types of information and data to study simultaneously. Most of the big data indicators are researched by using the network public opinion data obtained from the internet, mainly through the big data indicators quantified by sentiment analysis of the network public opinion. Big data indicators provide powerful quality acquisition feasibility and strong data quantification feasibility.

In practice the theory of signal transmission is caused by information asymmetry. The transmission of information flows can be natural without human intervention. It is very important in regulating the phenomenon of information asymmetry in the economic market. Based on the information purification function of the network comment platform, it can provide effective big data information for the financial early-warning research of enterprises. The prediction deviation caused by using only financial indicators is corrected. The research of financial early warning is assisted to break through the bottleneck period limited to financial indicators.

In general, enterprise big data can be more specifically understood as the existence of multiple data sources, structures, and forms of enterprise-related datasets. Eventually they will form an available dataset after certain sorting.

The dataset includes structured data, unstructured data, and semistructured data, including basic data, historical data, and real-time data (Wang, 2022; Blazquez & Domenech, 2018).

According to the various methodical apparatus for diagnosing the indicators of the financial reporting of the enterprise, it is important to evaluate its effectiveness, relevance and efficiency on an ongoing basis for the possibility of implementing a set of measures for its improvement.

One of the most important sources of building an information base for the analysis and financial diagnosis of the enterprise is the balance sheet, which is a snapshot of the financial and economic state of the enterprise on a fixed date. The balance allows to evaluate the most significant features of the enterprise through the procedure of reading this report. The ability to read the balance sheet is an important professional characteristic of a financier, both on the internal contour of drawing up forecast balance sheets and managing the most important financial parameters of the enterprise, and in the direction of financial analysis and the formation of diagnoses regarding the financial, general corporate condition, production activities of other companies (Kaminsky, 2017).

It should be noted that there are significant differences in the global and domestic practice of building the structural elements of the company's balance sheet, which are shown in Fig. 2.

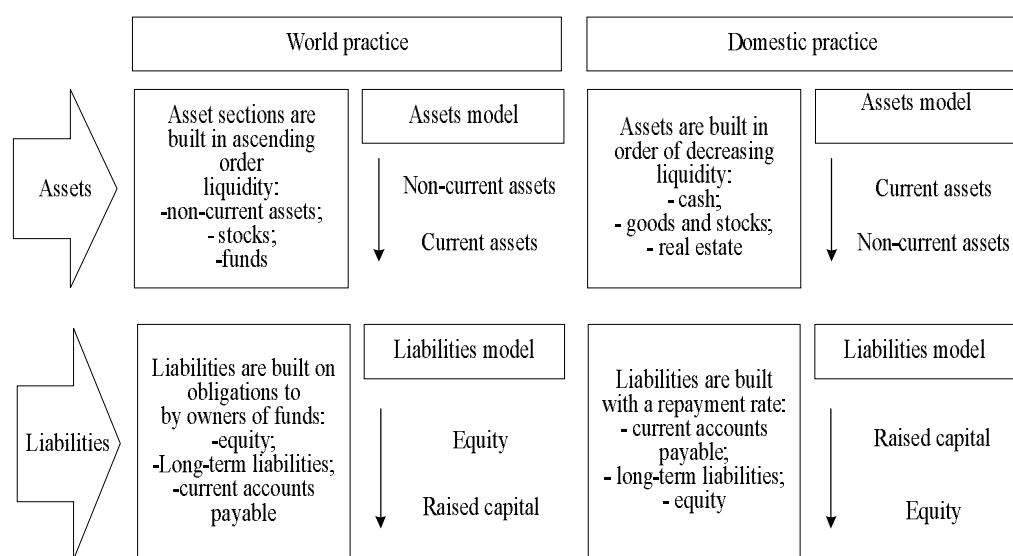


Fig. 2 – Comparison of global and domestic practice of building the asset and liability balance sheet

Source: compiled by the author based on (Kaminsky, 2017)

The balance sheet valid in Ukraine is approved by the National Regulation (standard) of accounting 1 "General requirements for financial reporting". The primary task, which is assigned to the content and structure of this financial report, is to reflect the state of economic assets and the sources of their formation as of a specified date. A broader purpose is expressed in obtaining information necessary for managing the company's activities, as well as meeting the needs of external users – statistical, tax, financial authorities,

banks, investors, etc. Thus, the diagnosis of balance sheet indicators as the main form of financial reporting serves as the basis of the information and analytical basis of enterprise management.

Analytical capabilities provided by balance sheet data are implemented by following a certain sequence of operations and procedures that are uniform in content, i.e. by following a certain technology, which can be summarized as follows: express balance sheet analysis → in-depth balance sheet analysis: assessment of economic potential; diagnosis of resource availability → decision-making to recognize the balance sheet structure as satisfactory (unsatisfactory) and the enterprise solvent (insolvent) (Isai, 2016).

To ensure a more objective assessment of the liquidity of balance sheet items, it is advisable to divide the analysis of its indicators into several stages. First of all, in the process of researching the dynamics of balance sheet items, the most significant groups of items are determined, and the obtained results are compared with the dynamics of revenue from the sale (sale) of goods (services). For an effective assessment of the company's financial condition, it is advisable to divide the balance sheet analysis into the following stages (Fig. 3).

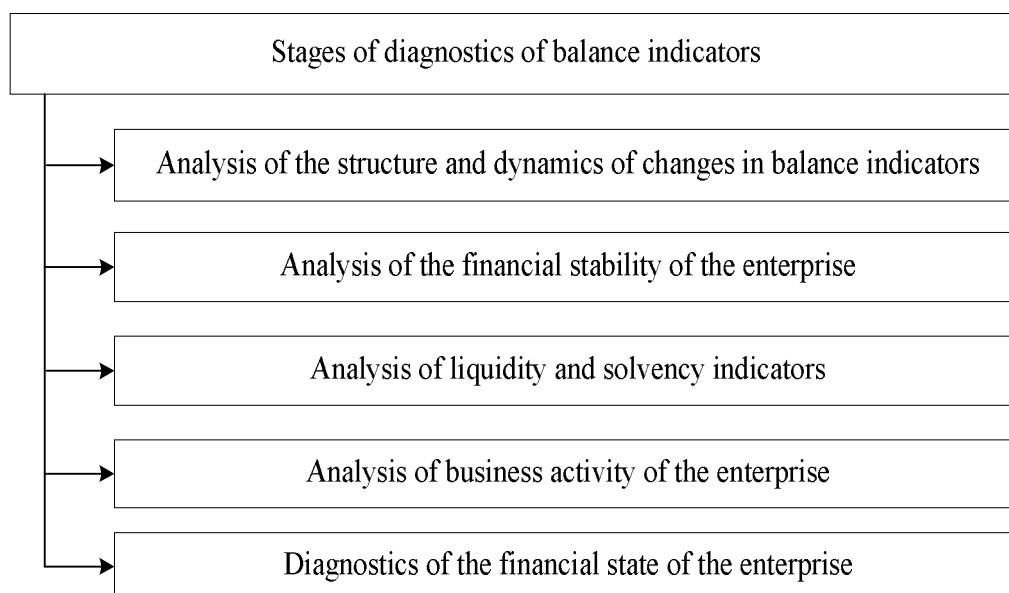


Fig. 3 – Diagnostics stages of balance sheet indicators

Source: compiled by the author based on (Isai, 2016)

Modeling the diagnostic procedure of economic processes requires the selection or construction of an appropriate economic-mathematical model. One of the areas of work with mathematical models of financial diagnostics of macro indicators is "analysis of balance structure dynamics" (1).

$$TP_a = \frac{A_{i+1}}{A_i}; TP_{A_j} = \frac{A_{j+1}}{A_j}; TP_{\Pi_j} = \frac{\Pi_{j+1}}{\Pi_j}, \quad (1)$$

Where: TRa is the rate of growth of the asset (liability) of the company's balance sheet; A_i, A_{i+1} – the numerical value of the balance sheet asset (liability) in the i -th and $(i+1)$ -th year, respectively; TP_{A_j} – the rate of growth of the specific weight of the j th section of the asset of the company's balance sheet; A_j, A_{j+1} – the numerical value of the specific weight of the j th asset

section of the company's balance sheet in the i -th and $(i+1)$ -th years, respectively; TRP_j – rate of growth of the specific weight of the j th section of the balance sheet liabilities; $\Pi_j i, \Pi_j i+1$ – the numerical value of the specific weight of the j -th section of the liabilities of the company's balance sheet in the i -th and $(i+1)$ -th years, respectively.

Ex-post financial analysis is aimed at evaluating the state of the company in the past, and its results are data for setting goals and strategies for the future. This analysis includes the following sections: equity and capital structure analysis; costs, revenues and profit/loss analysis; analysis of liquidity indicators; analysis of debt ratios (Skocdopole, 2021).

An overview of the state and structure of assets, sources of coverage and economic results of the companies of the country subject to monitoring allows to summarize the results of the diagnosis of the structure of the balance sheet of the national economy of Ukraine shown in the Table. 4.

Table 4

Results of balance structure diagnostics

Balance component	TPa	Diagnosis	Specific weight, % (2021)	Diagnosis
Non-current assets	1,064	Increase in economic turnover	40,2	The structure of assets is quite light, that is, national property is mobile: 40.2 % < 40 %
Current assets	1,143	Expansion of national production	59,8	The structure of assets is quite light: 59.8 % < 60 %
Equity	1,232	Growing trend of the level of financial stability	29,2	Fairly low level of financial stability: 29.2 % < 60 %
Long-term liabilities	0,962	Deterioration of financial condition	13,1	Unstable financial condition
Balance	1,109	Increase in economic turnover	100,0	-

Source: calculated by the authors based on (Skocdopole, 2021)

Thus, the practical use of the developed scientific and methodological support allows analyzing the results of financial diagnostics of the enterprise, which may take place under different conditions of its functioning on commodity markets, which will positively affect the quality and pace of their adaptation to the conditions of the competitive environment. In the described macro situation, the state is recommended to urgently develop an appropriate set of measures aimed at improving the financial condition of enterprises in various fields of activity.

Conclusions. Based on the construction of a matrix of approaches for characterizing the types of diagnostics in the economic environment, the types of diagnostics found in the economic environment are summarized. This made it possible to single out economic diagnostics as a thorough category in the formation of analytical and prognostic tools in the management system of the

economic entity. The methods of economic diagnostics of financial reporting indicators of enterprises have been systematized, and the matrix of the methodical apparatus for diagnosing indicators of financial reporting of enterprises has been formed. Simulation of the diagnostic procedure of economic processes was carried out based on the results of the analysis of the structure of the balance of the national economy.

It is advisable to carry out further research in the direction of expanding the methodological basis in solving practical tasks of improving the economic diagnostics of the performance indicators of enterprises as key subjects of the global market.

Conflict of Interest and other Ethics Statements

The authors declare no conflict of interest.

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**ДІАГНОСТИКА ФІНАНСОВОЇ ЗВІТНОСТІ ПРИ
МОДЕЛЮВАННІ СКЛАДОВИХ БАЛАНСУ**

Анотація. Використання інформації фінансової звітності дозволяє визначити параметри для оцінки фінансового стану підприємства, аналізу результатів його діяльності з метою планування подальших завдань та стратегічних орієнтирів розвитку. Ключовим елементом при цьому стає економічна діагностика фінансової звітності як найбільш повного та об'єктивного джерела інформації про реальну господарську ситуацію на підприємстві.

Метою дослідження є узагальнення підходів до характеристики видів діагностики в економічному середовищі, систематизація методів економічної діагностики показників фінансової звітності, обґрунтування інформаційного базису для аналізу і фінансової діагностики підприємств, проведення діагностики структури балансу національної економіки України. Доведено, що вагома роль економічної діагностики в системі управління суб'єкта господарювання обумовлена наявними стратегічними орієнтирами, використанням спеціального методичного апарату, відповідністю нормативно-правовим нормам та високим ступенем взаємодії з впровадженням управлінського обліку. Крім цього, ефективність економічної діагностики при обґрунтуванні управлінських рішень залежить від застосування різних типів моделей, які дозволяють визначити та ідентифікувати зв'язки між показниками. Практична цінність проведеного дослідження полягає в удосконаленні методичного інструментарію економічної діагностики показників фінансової звітності підприємств.

Побудова матриці методичного апарату діагностики показників фінансової звітності підприємств дозволила здійснити моделювання процедури діагностики господарських процесів на основі результатів аналізу структури балансу національної економіки. За підсумками описаної макроситуації було визначено, що державі рекомендується терміново розробити відповідний комплекс заходів, спрямованих на покращання фінансового стану підприємств різних сфер діяльності.

Ключові слова: фінансові показники, фінансова звітність, економічна діагностика, фінансові результати, баланс, моделювання.

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