

JEL CLASSIFICATION: M40, L64

## THE ROLE OF ACCOUNTING-ANALYTICAL INFORMATION FOR MANAGEMENT OF THE ACTIVITIES OF HEAVY INDUSTRY ENTERPRISES

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*Summary. The article analyzes the activities of heavy industry, the current state of management machine-building enterprises of Ukraine. The influence of the features of the machine-building enterprises in Ukraine in accounting procedures and analysis.*

**Key words:** *information, accounting and analytical information, account, analysis, management, mechanical engineering.*

The quality and efficiency of management decisions at the machine-building enterprises largely depends on the reliable information support of the management system.

The purpose of this article is substantiation of the role of accounting-analytical information for the management of the activities of heavy industry enterprises.

In modern conditions of economic management, enterprises of heavy industry are going through difficult times and the value of accounting-analytical information grows up and needs to improve the quality of information.

Conducted researches of the condition of machine-building industry in Ukraine by 2013, allow to make the following conclusions:

The share of sales of machine-building industry production in total volume of processing industry is 14,8 %, that is considerably higher than previous years and takes 3rd place in the structure of industrial production.

Volume of sales of machine-building production against 2009 has grown up at 27 % and is 109 021,2 million UAH (increase of the volume of production of electric, electronic and optical equipment at 11,2 %, production of motor vehicles and equipment at 81,5 %).

The growth of export of machinery production by 2012 is at 0,8 % (11 billion dollars U.S.), that is

quite a positive occurrence; the growth of imports of machinery production at 0,7 % (16,2 billion dollars U.S.).

For the period of 2009-2013, the positive financial result of machinery production before taxation has been increased in 3 times. This has been occurred due to the increase of the positive financial result of machines and equipment production before taxation in 4,8 times.

Therefore, the economic condition of machine-building industry is ambiguous: the industry is undergoing rapid economic development, which is characterized by an increase in activities both in absolute and in relative value (increased volumes of sales, net profit, the level of profitability). In contrast, more than a third of the industry enterprises are unprofitable, imports exceed exports and the rate of growth in volume of sales of industrial production is slowing down.

Consequently, obtained from our research information will give to the manager of any machine-building enterprise an opportunity to outline out the real condition of the industry, to observe how the profit before taxation, the profitability of the enterprises of heavy industry in Ukraine have been changed, and on the basis of this to identify the leverages inside the enterprise and to determine the place taken by the enterprise in the machinery industry.

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