workplace. Such studies indicate that the Western system of training accounting professionals not only provides training in strategic management methodology, but also pays much attention to it.

The strategic management accounting system should organically complement the financial and management accounting system, eliminating the "gaps" in the formation of strategic information. In order to ensure the systematic and regularity of the formation of this information in the company it is advisable to create and implement the appropriate structure. Examples of structures on which to build a strategic management accounting system are the Performance Pyramid and the Balanced Scorecard.

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Kolyada Y. V.
PhD (Technology), associate professor,
Shatarska I. F.
Kravchenko V. L.
Kyiv National Economic University named after Vadym Hetman, Kyiv

THE VARIABILITY LIMITS OF DYNAMIC ECONOMIC RISK MEASURES

The knowledge degree of economic risk in advance, is extremely important information on the successful functioning of an economic entity and its presence on the market, which is confirmed by numerous verbal publications. It is extremely important to perform the current (over time) assessment of the economic risk dynamic trajectory

by using a mathematical model of the nonlinear evolution of the economy.

Economic and mathematical modeling, in particular the problem of nonlinear economic dynamics, is an instrument for obtaining significant and important results for the real economy. The maturity of any science is determined by the use degree of the mathematical methodology of (computer) modeling, a computational experiment, which corresponds to the digitalization of scientific search, in our case - the digital economy.

Evidence-based decision-making requires processing of various information, use of different criteria to select the best alternative solution based on the game-theoretic concept for several functionals for evaluating various strategies, namely, a multi-criteria hierarchical model that operates with dimensionless quantities. It's fundamentally important in the face of constantly changing information and always-present uncertainty, that is risk.

In such models, the normalization of numerical information, its presentation in a dimensionless form by the Savage method, is carried out according to the formula:

$$f_{ij}^{(k)} = \frac{\max_i f_{ij}^{(k)} - f_{ij}^{(k)}}{\max_i f_{ij}^{(k)} - \min_i f_{ij}^{(k)}},$$

where: $f_{ij}^{(k)}$ is an element of evaluation functional with a positive ingredient.

Then we can write the double inequality:

$$\frac{\max_i f_{ij}^{(k)} - f_{ij}^{(k)}}{\max_i f_{ij}^{(k)} + \min_i f_{ij}^{(k)}} \leq f_{ij}^{(k)} \leq \frac{\max_i f_{ij}^{(k)}}{\max_i f_{ij}^{(k)} - \min_i f_{ij}^{(k)}}.$$

However, there might be such an inequality:

$$\frac{\max_i f_{ij}^{(k)} - f_{ij}^{(k)}}{\max_i f_{ij}^{(k)} + \min_i f_{ij}^{(k)}} \geq \frac{\max_i f_{ij}^{(k)} - \min_i f_{ij}^{(k)}}{\max_i f_{ij}^{(k)} + \min_i f_{ij}^{(k)}}.$$

The structure of the right-hand side of this inequality is similar to the well-known formula [1-3] for calculating the dynamic trajectories of the coordinate-wise risk of the economic system functioning.

$$R = Risk(C_k) = \frac{c_{max}^{(i)} - c_{min}^{(i)}}{(c_{max}^{(i)} + c_{min}^{(i)})/2}/ \qquad (*)$$

So, that is fair to write:

$$\frac{R}{2} = \frac{\max_i f_{ij}^{(R)} - \min_i f_{ij}^{(R)}}{\max_i f_{ij}^{(R)} + \min_i f_{ij}^{(R)}}, \qquad (**)$$

where: R is a numerical measure of the economic risk dynamics for any business entity.

It is precisely the presence of the index i that contributes to the systematic evaluation of the numerical arrays of information characterizing the various states of the economic system and alternative strategies.

It should be noted that the risk calculation for each coordinate of the event space determines the concept of partial risk according to several dominant variables of the mathematical model of economic evolution (such as partial stability in the theory of sustainable movement). The above looks quite plausible, because for a system of any nature there are components that determine the overall behavior in a decisive way.

The inequalities chain is executed:

$$\frac{R}{2} \leq \frac{\max_i f_{ij}^{(R)} - f_{ij}^{(R)}}{\max_i f_{ij}^{(R)} + \min_i f_{ij}^{(R)}} \leq f_{ij}^{(k)} \leq \frac{\max_i f_{ij}^{(R)}}{\max_i f_{ij}^{(R)} - \min_i f_{ij}^{(R)}},$$

that is important for controlling a numerical measure of economic risk and management.

At the same time, the following inequalities are true:

$$f_{ij}^{(k)} \geq \frac{\max_i f_{ij}^{(R)} - f_{ij}^{(R)}}{\max_i f_{ij}^{(R)}} = 1 - \frac{f_{ij}^{(R)}}{\max_i f_{ij}^{(R)}},$$

$$f_{ij}^{(k)} \leq \frac{\max_i f_{ij}^{(R)}}{\max_i f_{ij}^{(R)} - \min_i f_{ij}^{(R)}} = \frac{1}{1 - \frac{\min_i f_{ij}^{(R)}}{\max_i f_{ij}^{(R)}}},$$

$$\frac{\max_i f_{ij}^{(k)}}{\max_i f_{ij}^{(k)} - \min_i f_{ij}^{(k)}} = \frac{\max_i f_{ij}^{(k)}}{\max_i f_{ij}^{(k)} + \min_i f_{ij}^{(k)} - 2\min_i f_{ij}^{(k)}} \geq$$

$$\geq \frac{\max_i f_{ij}^{(R)}}{\max_i f_{ij}^{(R)} + \min_i f_{ij}^{(R)}} = \frac{1}{1 + \frac{\min_i f_{ij}^{(R)}}{\max_i f_{ij}^{(R)}}}.$$

Thus, the emergence of the formula (*) was proofed, the generalization of which (**) indicates the path to a systematic assessment of the economic risk dynamics of an economic entity.

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Kundeus O. M.
PhD (Economics), associate professor
Zarudna N. Y.
PhD (Economics), associate professor
Ternopil National Economic University, Ternopil

SUMMARY OF VALUATION IN ACCOUNTING

One of the most important features of accounting that distinguishes it from other types of accounting (operational and statistical) and makes it the most versatile is the obligation to use monetary valuation.

Valuation (germ.: Wertung (F) [Bewertung (f), Einschtzung (f); fr.: evaiuation (f) [appreciation]; pol.: wycena [ocena, szacunek]) according to S.I. Ozhegov's dictionary – the thought of the value, level or meaning of anything [1].

Specific to accounting only, valuation is one of the elements of its method, is a way of expressing in a generalized monetary dimension the economic assets and their sources. The valuation process is that the natural values recorded in the original documents are translated