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ACCOUNTING, ANALYTICAL, ORGANIZATIONAL, AND LEGAL SUPPORT FOR THE MANAGEMENT OF MARKETING ACTIVITIES AND THE IMPACT ON THE FINANCIAL RESULTS OF THE ENTERPRISE

ABSTRACT

The article examines the importance of accounting, analytical, organizational, and legal support for marketing activities and their impact on the financial results of management. The main requirements for such a system are determined, in particular, by the timely formation of a reliable information base, adaptation to changing market conditions, digitalization, ensuring transparency and control over marketing activities, and their impact on the financial results of management. An analysis of scientific approaches to the concept of "accounting and analytical support" and its role in making management decisions is presented. It is established that effective accounting, analytical, organizational, and legal support is based on a systemic approach, which requires qualitative changes in business processes and the search for optimal development strategies. A structural and functional model of the system of accounting, analytical, and organizational and legal support for the management of marketing activities of an enterprise has been developed, which involves a combination of four blocks: methodological and target, subjective, organizational and procedural, control, and effective. The objects and functions of accounting and analytical support for enterprise management have been considered. The main components of accounting information have been determined: primary, current, and effective. The key functions of accounting, analytical, and organizational and legal support for marketing activities and their impact on the financial results have been outlined, including: accounting, analytical, predictive, control, information, organizational, and feedback functions. Particular attention has been paid to the importance of these functions for effective enterprise management, planning, and decision-making in marketing. An efficiency mechanism has been formed that determines how qualitative and quantitative accounting, analytical and organizational, and legal support the adoption of managerial decisions during the functioning of the enterprise's marketing activities. It has been proven that optimizing the processes of collecting, analyzing, and using marketing data is necessary to increase the effectiveness of management decisions. It has been proven that the use of modern information systems and analytical tools contributes to the adaptation of marketing strategies and the minimization of risks.

Keywords: costs, marketing activities, marketing strategies, accounting and analytical support, organizational and legal support, enterprise, management

JEL Classification: M31, M41, C81

INTRODUCTION

In modern business conditions, which are characterized by a high level of competitiveness, rapid and unpredictable changes in the market-oriented environment, and a growing level of consumer demand, effective management of marketing activities (MMA) of domestic enterprises is one of the factors of their successful functioning. After all, in the conditions of dynamic development of innovative technologies and digitalization of business processes, it is accounting and analytical and organizational and legal support (OLS) that contributes to making informed financial management decisions based on objective data. Systematic collection, processing, and analysis of financial information

about competitors, the market environment, consumers, and the level of effectiveness of marketing activities ensure the optimization of marketing activities of domestic enterprises, in particular, planning of marketing activities, forecasting of financial indicators, cost control, and evaluation of results. In this context, the relevance of the selected research topic is due to the need to use accounting and analytical methods and OLS in the process of managing marketing activities of enterprises, which allows to increase the effectiveness of management decisions and, accordingly, improve the competitive positions of enterprises in the market environment. In view of the above, the study is relevant and requires further study.

LITERATURE REVIEW

Problematic issues related to accounting and analytical and OLS of marketing activities and their impact on the financial results of management are the focus of attention of economists. Thus, Iershova N.Yu. (2019; 2022) in her works, she investigated the theoretical and practical aspects of financial accounting and analytical support (AAS) for the marketing activities of an enterprise. Olyadnichuk N.V. and Pidlubna O.D. (2020), in a scientific article, proposed a scientifically substantiated and structured AAS for the economic activities of an entrepreneurial entity. Melnyk L. et al. (2024) investigated the concept of an enterprise accounting and analytical system. The importance of the impact of this system on the awareness of those making management decisions was noted, since their consequences change the results of financial activity. It is also noted that it has a probable impact on the marketing component.

Plaksiyenko V.Ya. and Romanenko Yu.O. (2019), in their publication, highlighted the AAS for marketing services, which is aimed at the actual receipt of income from planned activities and the preservation of the enterprise's capital. Pravdyuk N.L. developed an organizational and methodological mechanism for forming accounting and information support for managing the enterprise's marketing strategy according to the components of the marketing complex, which allows generating information flows in the necessary analytical section in accordance with the needs and specifics and their impact on the financial results of management (2019a; 2019b; 2019c). In turn, Resler M. (2018) notes that the AAS of the marketing process is influenced by various factors; therefore, it is important to take into account marketing risks when designing the work of the marketing service.

Svynous I. et al. (2021) analyzed existing cost methods for cost management in the enterprise. However, at the same time, the authors did not allocate marketing costs in the financial report into a separate category of costs. Complementing the previous study, Malikov V. et al. (2025) analyzed and formulated postulates of the impact of accounting digitalization processes on strategic management. They presented strategic management models that provide a synergistic effect and ensure the achievement of strategic goals. This approach can also be implemented in terms of managing the marketing activities of an enterprise and can have an impact on the financial results of management. Grytsay O. and Havran M. (2020) emphasize the importance of AAS for the financial security of an enterprise. In their opinion, it is necessary to introduce a corresponding category of costs in the accounting system - "Financial security costs". It should be noted that this subaccount may also include marketing research costs, since product promotion is also associated with various risk factors.

According to Ivata V., Pohorielova O., and Burlan S. (2023), in conditions of instability of the macro- and microenvironment, corporate structures should ensure effective accounting and analytical work of all business processes of the enterprise, including marketing. The scientists have given the main components of increasing the level of information and analytical support of business processes and their impact on the financial results of management, which will ensure the effectiveness of such processes on the basis of analytical support.

Zamula I. et al. (2024), using international experience in maintaining and reflecting marketing expenses in accounting (in part of IAS 38 "Intangible Assets" and IAS 15 "Revenue from Contracts with Customers") in annual financial statements propose to make appropriate changes to domestic PSBO in order to comply with world practice and adaptability in the conditions of the European integration vector.

Hura N. (2023), conducting a study of the functioning of joint-stock companies, systematizes their legislative differences in Ukraine and abroad. The author provides a list of initiatives that should improve the existing regulatory field of joint-stock companies, including in the context of financial accounting for intangible assets.

A significant contribution to the disclosure of this topic was also made by foreign researchers. Thus, Kumar V. and Kotler P. (2024) propose to use all available digital tools and digital technologies to increase the effectiveness of management decisions in marketing. Digital technologies provide the necessary financial information about customer behavior and prompt a response to their needs. In general, on the basis of artificial intelligence (AI), Internet of Things, machine learning, and blockchain technologies, a full-fledged information and analytical support for marketing work and achieving

company goals is created. Kreutzer R.T. (2023), Khaled M. (2025) revealed various marketing strategies inherent in modern business, formed 5 marketing tools, including those based on digital technologies, and revealed the content and role of marketing control in the company's activities. Information and analytical aspects have been studied in various variations using digital marketing tools. Basu R., Aktar M., and Kumar S. (2024) note that modern information and analytical tools for effective digital marketing should be based on AI, big data analytics, Internet of Things, and machine learning. Dingus R., Black H.G., and Flink N.A. (2024) conclude that the use of marketing tools, which is discussed in detail in a previous study, has a significant impact on the effectiveness of marketers' work. Palazzi F. et al. (2023) found a progressive effect of the size of large companies on the relationship between management accounting practices and search strategy. The results of empirical studies have shown a positive impact of decisions made by company managers in favor of management accounting practices and their impact on the financial results of management. Since the sales and marketing function is also part of the strategy for finding sales markets and customers, we come to the understanding that the proposed conclusions are relevant for AAS of marketing.

Ahmed F.F. et al. (2023) propose to implement an ERP system for managerial financial accounting purposes. The authors argue that digitalization processes have had a key impact on accounting business processes, such as the accounting information system (AIS). According to scientists, these features will lead to an increase in the competitiveness of companies. Thus, it can also be considered for the marketing promotion of products on the market and their impact on the financial results of management.

Orazi D. et al. (2025) note the impact on customer choices of various narrative and analytical tools. The results obtained, using a multidisciplinary approach, provided the formation of an integrated system from previous research and experience, processes, and results on strengthening marketing communication. Mert I. (2022) investigated the applied aspects of the use of accounting methods in Turkey and Romania. The author, based on the empirical results of the study, shows that investors are attracted to companies that use fair value accounting. This thesis is fully correlated with the issues of marketing communications and promotion of products on the market.

Smith T.A. (2022) analyzes marketing effectiveness and marketing accountability. He found that marketing accountability data in SMEs is unstructured, which does not ensure effective financial reporting.

Matsuoka K. (2020) suggests using a customer data accounting system to improve marketing effectiveness. The paper also discusses the relationship between revenue accounting and marketing planning and control, and their impact on the financial results of management.

Seshadrinathan S. and Chandra S. (2025) investigated the impact of blockchain technology on the automation of accounting tasks in the enterprise. This approach allows for reducing the number of transactions by eliminating unnecessary parties. The authors emphasize the insufficient level of implementation of this technology in accounting processes and its significant potential for making management decisions, including AAS for marketing, and their impact on the financial results of management.

However, the chosen topic of scientific research requires deeper study because many domestic enterprises do not sufficiently use accounting and analytical data to make management decisions regarding marketing activities and their impact on the financial results of management.

AIMS AND OBJECTIVES

The purpose of the article is to substantiate the theoretical foundations and provide recommendations on the AAS for the MMA of enterprises and their impact on the financial results of management.

The main tasks to achieve the goal are set as follows:

1. Determine the hierarchy and structural elements of OLS for accounting and reporting of marketing activities of an agricultural enterprise and their impact on financial results.
2. Build a structural and functional model of the system of AAS and OLS for the MMA and its impact on the financial results of the enterprise.
3. Develop the Mechanism of effectiveness of AAS and OLS of marketing activities and its impact on the financial results of the enterprise.

METHODS

During the study, the authors used a combination of general scientific and special methods of scientific knowledge. The method of analysis and synthesis was used to build a structural-functional model of the system of accounting-analytical and organizational-legal support for the management of the enterprise's marketing activities. The hermeneutic method was used to determine the influence of the regulatory framework on the accounting-analytical and organizational-legal support for the management of the enterprise's marketing activities. The bibliographic method was used to study legislation and scientific and regulatory acts, scientific periodicals of domestic and foreign publications, including those included in the scientific and metric databases Scopus and Web of Science. The method of induction and deduction was used to form a mechanism for the effectiveness of accounting-analytical support for the enterprise's marketing activities.

RESULTS

The economic activity of agricultural enterprises involves compliance with legislation and normative legal norms regarding the OLS of accounting and reporting marketing activities. In Ukraine, a multi-stage system of state regulation in this area has been formed. When considering this issue, it is possible to distinguish three levels of regulatory actions: national level, international level, and subject level (Figure 1) (Vlasov, 2024).

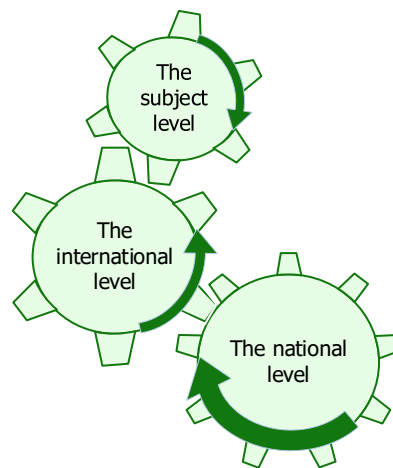


Figure 1. Hierarchy of OLS for accounting and reporting marketing activities and their impact on the financial results of an agricultural enterprise.

The national level regulates compliance with the general rules, principles, and procedures for keeping records and preparing financial statements of the marketing activities of agricultural enterprises:

1. On Accounting and Financial Reporting in Ukraine (Law of Ukraine dated 16.07.1999 No. 996-XIV) – creates conditions for effective accounting, preparation, and submission of financial reporting by enterprises.
2. National Regulations (Standard) on Accounting, namely: 1 ("General requirements for financial reporting"), 2 ("Consolidated financial statements", 6 "Corrections of errors and changes in financial statements"), 7 ("Fixed assets"), 8 ("Intangible assets"), 9 ("Inventories"), 14 ("Rent"), 15 ("Revenue"), 16 ("Expenses"), 27 ("Non-current assets held for sale and discontinued operations"), 30 ("Biological assets") - provide an opportunity to navigate the rules and procedures for reflecting income and expenses of marketing activities in accounting and reporting documents.
3. Instructions on the application of the Chart of Accounts of Accounting of assets, capital, liabilities, and business operations of enterprises and organizations (30.11.1999 No. 291) - intended for the use of the necessary set of accounting accounts for conducting marketing activities of an agricultural enterprise.
4. Methodological recommendations: on the accounting policy of the enterprise (06/27/2013 No. 635); on filling out financial reporting forms (03/28/2013 No. 433); on checking the comparability of financial reporting indicators (04/11/2013 No. 476); on drawing up a management report (07/12/2018 No. 982); on accounting for fixed assets

(09/30/2003 No. 561); on accounting for intangible assets (11/16/2009 No. 1327); on accounting for fixed assets (09/30/2003 No. 561); on accounting for inventories (01/10/2007 No. 2); on accounting for biological assets (12/29/2006 No. 1315); on planning, accounting and calculating the cost of products (works, services) of agricultural enterprises (18.05.2001 No. 132) - provides a methodology for reflecting in accounting and financial reporting the costs associated with the sale of relevant types of products, works, services, and therefore with marketing activities.

The international level provides for the regulation of rules, principles, and procedures, keeping records and preparing financial statements of marketing activities of enterprises when entering international capital markets, establishing branches or joint ventures abroad, conducting export activities:

1. IAS: 1 ("Presentation financial reporting"); 2 ("Inventories"); 8 ("Accounting policies, changes in accounting estimates and errors"); 16 ("Fixed assets"); 17 ("Rent"); 18 ("Revenue"); 38 ("Intangible assets"); 41 ("Agriculture") - provide an opportunity to navigate the rules and procedures for reflecting income and expenses of marketing activities in accounting and reporting documents when conducting international activities of an agricultural enterprise.
2. IFRS: 1 "First-time adoption International Financial Reporting Standards"; 5 "Non-current assets held for sale and discontinued operations"; 8 "Operating segments"; 11 "Joint operations"; for SMEs "International Financial Reporting Standard for Small and Medium-sized Enterprises" - provide an opportunity to navigate the rules and procedures for reflecting income and expenses of marketing activities in accounting and reporting documents when conducting international activities of an agricultural enterprise.

The subject level regulates the organization, assembly, accounting, and reporting at the level of an agricultural enterprise. Order on the accounting policy of the enterprise - creates conditions for the organization, accounting, and preparation and submission of financial statements.

The data provided indicates the importance of legislative, regulatory, and legal support for maintaining accounting and reporting documentation for the marketing activities of an agricultural enterprise. For agricultural enterprises operating only in Ukraine, it is sufficient to adhere to and maintain documentation intended for the national level; for those agricultural workers who work abroad, engage in international or joint activities, and enter international capital markets, it is necessary to reorient themselves towards maintaining international accounting and financial reporting standards; the subject level is aimed at regulating, organizing, and maintaining accounting and reporting at the level of an agricultural enterprise.

In Ukraine during the war, for the effective and well-established functioning of marketing activities, the AAS system must meet certain requirements, namely:

- formation of a timely and reliable information base for making management decisions;
- adaptation to changing market conditions, the ability to quickly respond to changes in the economic situation;
- have a sufficient level of automation and digitalization for rapid processing of large volumes of data and making effective management decisions;
- providing the necessary information about the current state, development trends, and the level of possible risks;
- enabling the identification of existing and prevention of possible challenges and threats (Sikach, 2024);
- ensuring transparency and control over marketing activities, reporting, accounting, and results;
- supporting the adoption of sound management decisions at all levels of management.

It is worth noting that scientists interpret the concept of "AAS" differently. From one point of view, it is a complex of accounting and analytical processes, and from the other, it is a system of information support. The basis of AAS is information that is formed using accounting methods and is used to evaluate and analyze economic phenomena and processes (Sikach, 2024). Effective economic information obtained on the basis of analysis and synthesis of accounting information is formed by the accounting method for the purpose of managing it. Accordingly, a systematic approach to organizing AAS requires a qualitative change in the production and economic activities of the enterprise and the search for an effective development strategy (Olyadnichuk & Pidlubna, 2020).

AAS contains elements of accounting and financial analysis, thanks to which a set of input information is created, its processing is carried out, and deep vertical and horizontal analysis is carried out for management purposes (Olyadnichuk & Pidlubna, 2020).

The purpose of AAS for the management of the marketing activities of the enterprise is to increase the efficiency of the management of the marketing activities and its impact on the financial results of the enterprise through system analysis,

forecasting market trends, assessing the effectiveness of marketing activities, and controlling the costs of making justified management decisions.

Figure 2 presents an interpretation of the developed structural and functional model of the AAS system for managing the marketing activities and its impact on the financial results of an enterprise, which involves a combination of four blocks: methodological and target, subjective; organizational and procedural; and control and results.

The objects of AAS for enterprise management are:

- primary accounting data;
- actual accounting data (processing of primary information and reflection of business transactions on accounting accounts, determination of turnover and balance for each synthetic account);
- valid accounting information (formation of financial statements) (Olyadnichuk & Pidlubna, 2020).

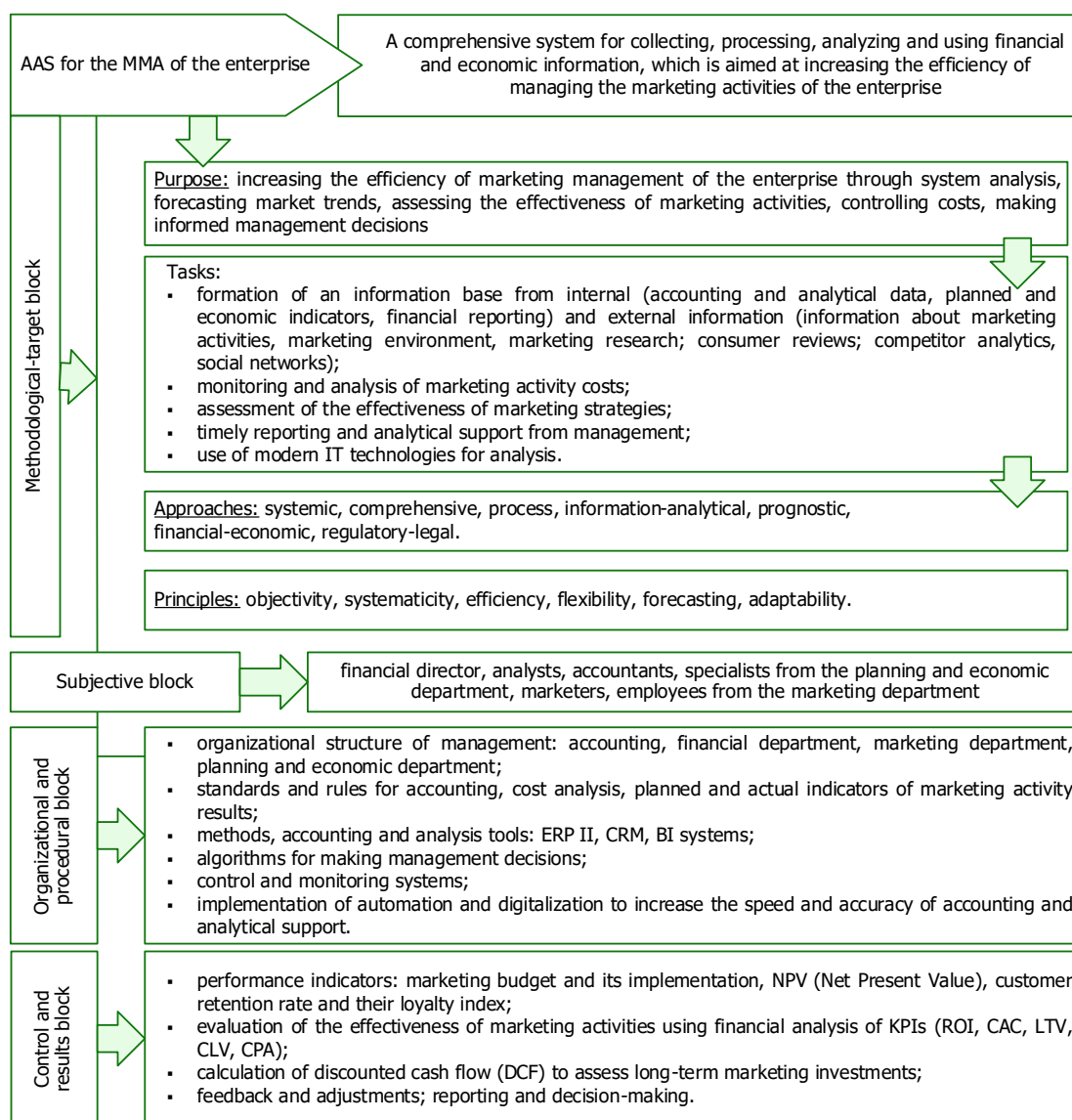


Figure 2. Structural and functional model of the system of AAS and OLS for the MMA and its impact on the financial results of the enterprise.

Regarding the functions of AAS for the MMA of the enterprise, they can include:

- accounting, responsible for collecting and registering data;
- analytical for assessing marketing indicators and their impact on the financial results;
- forecasting for developing forecasts of market development and marketing strategies;

- control, responsible for checking marketing activities;
- information, which provides accounting and analytical information for operational, technical, and statistical accounting, planning, forecasting, and management;
- organizational, responsible for developing and optimizing the organizational structure and a set of regulatory documents for organizing accounting, financial control, and analysis, and forming its reporting;
- feedback, which forms and transmits financial information about the actual indicators of the development of the management object (Olyadnichuk & Pidlubna, 2020).

Scientists are convinced that without due attention to the MMA, the development of appropriate tools for planning, accounting, and control of marketing costs and their impact on the financial results, effective activity of modern business is impossible (Plaksienko & Romanchenko, 2019). At the same time, the organization of marketing activities of the enterprise for the purpose of management, accounting, and control of costs should take place in the following areas: commercial and trade (sales) activities (Romanova & Shybun, 2019; Romanova et al., 2019).

Based on the above, an efficiency mechanism has been formed that determines how qualitatively and quantitatively AAS supports management decision-making during the functioning of the enterprise's marketing activities and its impact on the financial results (Figure 3).

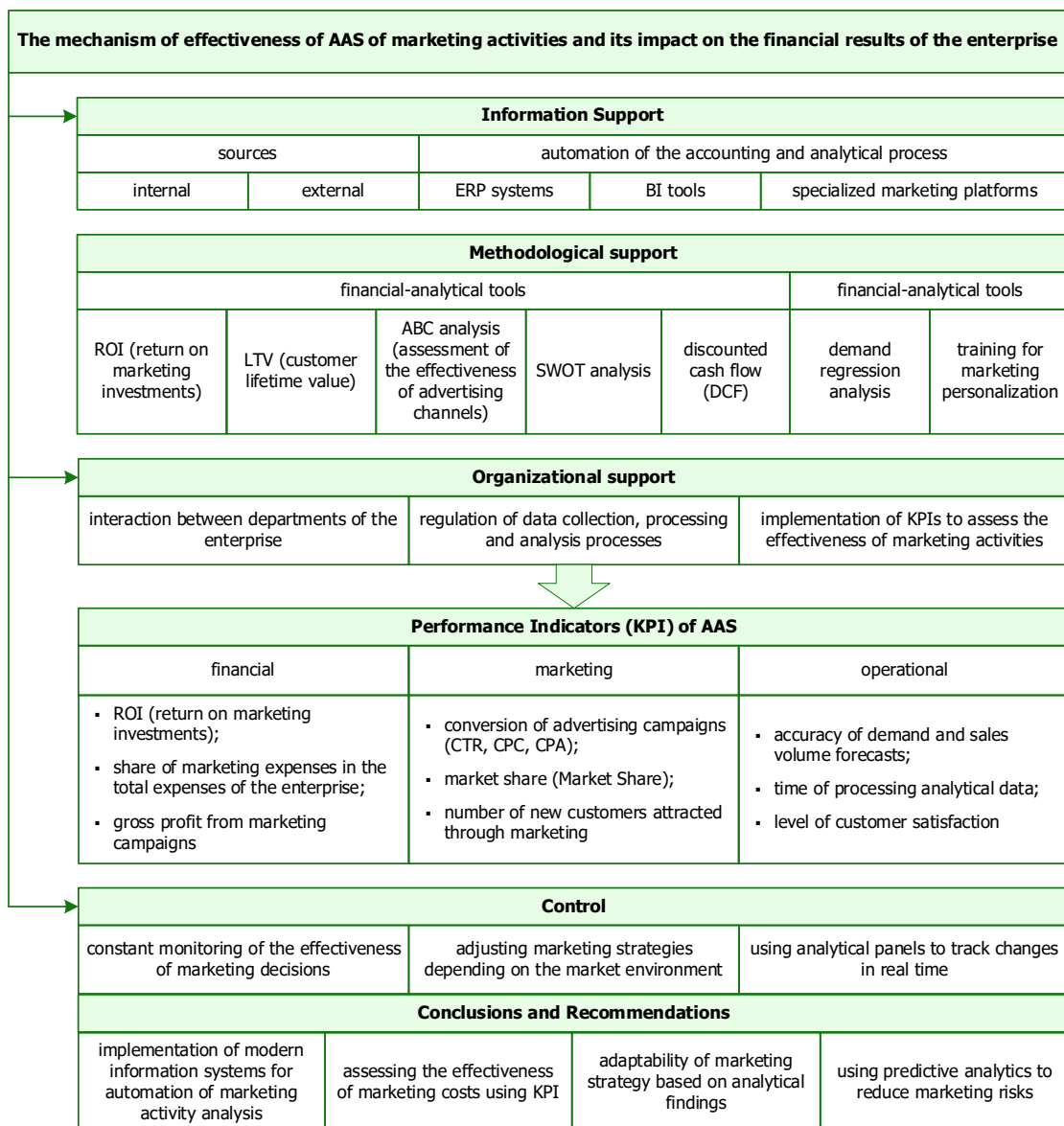


Figure 3. Mechanism of effectiveness of AAS and OLS of marketing activities and its impact on the financial results of the enterprise.

Therefore, the advantages of the proposed mechanism include:

- support for managerial decision-making;
- improved planning and forecasting in marketing and financial work;
- optimization of resources and processes to achieve long-term goals of the enterprise;
- adaptation to changes in the market environment;
- minimization of financial risks;
- control over the effectiveness of marketing activities and their impact on the financial results;
- increasing the level of competitiveness of the enterprise;
- combining various aspects of accounting, analytics, and organizational management, which provide a comprehensive approach to the marketing activities and their impact on the financial results of the enterprise.

DISCUSSION

The conducted research made it possible to form the concept of AAS and OLS for the MMA of the enterprise. The author's vision expands and enriches the existing theoretical basis of the study. The author's approach, unlike the existing ones, not only contains elements of AAS, but also includes OLS, which allows the enterprise management to integrate into a single system a structural and functional model with the allocation of key individuals, organizational, and procedural aspects, control, and performance elements.

At the same time, Pravdiuk N. (2019a) notes that AAS for the management of the enterprise's marketing activities underlies the formation of an organizational and methodological mechanism. Unlike the author's concept, we offer the following types of support for management decisions: informational, methodological, and organizational, with the allocation of key performance indicators and control systems.

The existing system of building and using AAS requires improvement. It requires the involvement of a large number of different specialists, often not connected to each other, which complicates the process of organizing, coordinating, and managing MMA. This thesis is emphasized by the conclusions of Kosiak A. and Lytovchenko O. (2021), noting the extremely complex nature of the formation of AAS. Moreover, the more complex the management and accounting structure, according to the authors, the more complex the organizational system.

Sikach N. (2024) focuses on providing information and analytical support with other types of information, such as methodological, organizational, regulatory, technical, etc. In their work, Grytsay O. and Havran M. (2020) note that the economic security of the company should also be included in the OLS. According to the authors, the set of measures not only ensures the achievement of the interests of owners and investors, but also the stable development of the company.

Ivata V., Pohorielova O., and Burlan S. (2023) identify areas for the development of information and analytical support for accounting and organizational processes, introducing an ERP system in the planning of the enterprise's work, AAS for budgeting processes, and forming a system of key indicators in order to improve the management of all business processes at the enterprise.

In turn, Kononenko L., Gai O., and Yurchenko O. (2022) recognize the need to transition AAS to a digital basis. In the conditions of the functioning of the digital economy, enterprises are forced to switch to the digitization of accounting and analytical tasks and organizational and legal issues. These issues will be studied by the author team in subsequent studies.

CONCLUSIONS

Thus, effective AAS is based on a systemic approach, which requires qualitative changes in the activities of enterprises and the search for optimal development strategies. The developed structural and functional model of the AAS system for the MMA and its impact on the financial results of the agricultural enterprise involves a combination of four blocks: methodologically and objectively, subjectively, organizationally, and procedurally, and control-resultatively. The main functions of AAS for marketing activities and its impact on the financial results include: accounting, analytical, predictive, control, informational, organizational, and feedback functions.

The formed mechanism of the effectiveness of AAS for the enterprise's marketing activities and its impact on the financial results determines the qualitative and quantitative support of management decisions and is based on the integration of

informational, methodological, and organizational approaches. In general, optimization of the processes of collecting, analyzing, and using marketing data is necessary to increase the effectiveness of management decisions. The use of modern information systems and analytical tools contributes to the adaptation of the enterprise's marketing strategy and the minimization of risks.

The prospects for further scientific research are to assess the impact of marketing costs on the financial stability and level of competitiveness of enterprises.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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ОБЛІКОВО-АНАЛІТИЧНЕ ТА ОРГАНІЗАЦІЙНО-ПРАВОВЕ ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ МАРКЕТИНГОВОЮ ДІЯЛЬНІСТЮ ТА ВПЛИВ НА ФІНАНСОВІ РЕЗУЛЬТАТИ ПІДПРИЄМСТВА

У статті розглянута важливість обліково-аналітичного й організаційно-правового забезпечення маркетингової діяльності та їхній вплив на фінансові результати управління. Визначено основні вимоги до такої системи, зокрема своєчасне формування надійної інформаційної бази, адаптацію до змін ринкових умов, цифровізацію, забезпечення прозорості й контроль за маркетинговою діяльністю та їхній вплив на фінансові результати управління. Надано

аналіз наукових підходів до поняття «обліково-аналітичне забезпечення» та його роль в ухваленні управлінських рішень. Установлено, що ефективні бухгалтерське, аналітичне та організаційно-правове забезпечення базуються на системному підході, який вимагає якісних змін у бізнес-процесах і пошуку оптимальних стратегій розвитку. Розроблено структурно-функціональну модель системи обліково-аналітичного та організаційно-правового забезпечення управління маркетинговою діяльністю підприємства, яка передбачає поєднання чотирьох блоків: методологічно-цільового, суб'єктивного, організаційно-процесуального, контрольного-результативного. Розглянуто об'єкти й функції бухгалтерського та аналітичного забезпечення управління підприємством. Визначено основні компоненти бухгалтерської інформації: первинна, поточна та результатна. Окреслено ключові функції обліково-аналітичного й організаційно-правового забезпечення маркетингової діяльності, серед яких: облікова, аналітична, прогностична, контрольна, інформаційна, організаційна та функція зворотного зв'язку, – та їхній вплив на фінансові результати. Особливу увагу приділено важливості цих функцій для ефективного управління підприємством, планування та ухвалення рішень у маркетингу. Сформовано механізм ефективності, який визначає, наскільки якісно й кількісно функція обліково-аналітичного й організаційно-правового забезпечення підтримує ухвалення управлінських рішень під час функціонування маркетингової діяльності підприємства. Доведено, що оптимізація процесів збирання, аналізу та використання маркетингових даних є необхідною для підвищення ефективності управлінських рішень. Доведено, що використання сучасних інформаційних систем та аналітичних інструментів сприяє адаптації маркетингових стратегій і мінімізації ризиків.

Ключові слова: витрати, маркетингова діяльність, маркетингові стратегії, обліково-аналітичне забезпечення, організаційно-правове забезпечення, підприємство, управління

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