DOI: https://doi.org/10.30970/fp.3(61).2026.25626726

JEL Classification: M41, M21, L81, D24

THE CURRENT STATE AND PROSPECTS OF ACCOUNTING AND ANALYTICAL SUPPORT FOR FINANCIAL RESULTS MANAGEMENT IN THE STATIONERY GOODS BUSINESS

PRYIMAK Svitlana
PhD in Economics, Associate Professor,
Associate Professor of the Department of Accounting, Analysis and Control
Ivan Franko National University of Lviv
ORCID ID: https://orcid.org/0000-0002-3694-4498

MOSOLOVA Yuliia
Assistant at the Department of Accounting, Analysis and Control
Ivan Franko National University of Lviv
ORCID ID: https://orcid.org/0000-0001-5245-6366

YATSULIAK Iryna
Master's Degree Student
Ivan Franko National University of Lviv
ORCID ID: https://orcid.org/0009-0007-5790-6507

Abstract. *The article examines the current state and prospects of business entities operating in the stationery goods sector through the prism of accounting and analytical support for the management of financial results. Under the current force majeure circumstances affecting the operation of retail chains in the stationery sector, the stationery market has faced significant challenges and threats. The impact of accounting policy is examined, and an analysis of the financial results of SEVEN OFFICE LLC is conducted. The study formulates theoretical generalizations and conclusions and outlines directions for improving the management of financial results.*

Key words: *financial results, profit, income, accounting and analytical support, research, management.*

The article examines the current state and prospects of accounting and analytical support for managing financial results of business entities operating in the stationery goods trade sector. The relevance of the study is determined by the significant transformation of the operating environment of retail and wholesale enterprises caused by external economic, social, and geopolitical factors. In particular, the COVID-19 pandemic and the full-scale war in Ukraine have substantially affected consumer demand, supply chains, logistics costs, operating expenses, sales volumes, and the financial stability of enterprises engaged in the trade of stationery, office supplies, paper products, and related goods. These circumstances

CC BY

have increased the importance of reliable accounting information and effective analytical instruments for assessing, forecasting, and managing financial results.

The study focuses on the theoretical and methodological foundations and practical aspects of accounting for and analysing the formation and distribution of financial results. Particular attention is paid to the role of accounting policies as an important factor influencing the amount and structure of profit, taxation, and the indicators used for managerial decision-making. The main mechanisms through which accounting policy affects financial results are identified, including approaches to inventory valuation, depreciation methods, recognition of low-value non-current and tangible assets, and the establishment of materiality thresholds. The importance of ensuring the consistency and transparency of accounting procedures for obtaining relevant analytical information and improving the quality of financial management is substantiated.

The practical component of the research is based on an analysis of the financial statements of SEVEN OFFICE LLC. The dynamics and structure of the enterprise's financial results, profitability indicators, and contribution margin are examined. The analysis makes it possible to identify the principal factors influencing the formation of profit and assess the effectiveness of existing approaches to financial results management. Based on the obtained results, theoretical generalizations are formulated and practical recommendations are proposed for improving accounting and analytical support at the enterprise level and within the stationery goods trade sector.

The prospects for further research are associated with the development and implementation of an integrated model for optimizing financial results management based on three interrelated areas: organizational, analytical, and technological. Such an approach should combine improved accounting policies, modern analytical methods, digital technologies, financial forecasting, and management control. Its implementation will contribute to enhancing the efficiency, adaptability, and financial sustainability of enterprises operating in the stationery goods market and provide a methodological basis for further development of accounting and analytical support for financial results management.

References

1. Chaikova, O. I., Poliakova, T. A. The Market of Stationery Products in Ukraine.

Economy and State. 2021. No. 7. Pp. 27–33.

2. Dobrovolskyi, V. V. Current State of the Stationery Market in Ukraine. *Economic Forum*. 2020. No. 4. Pp. 15–22.

3. Lohvynenko, N. I., Kobyshchan, H. D. Development Trends of the Stationery Products Market. *Business Inform*. 2021. No. 9. Pp. 38–45.

4. Basova, Yu. O., Huba, L. M. Features of the Development of the Stationery Market.

Economy and Society. 2022. No. 40.

5. Pryimak, S. V., Pavliv, I. V. (2023). Dzherela finansovykh resursiv pidpryiemstva: suchasni aspekty oblikovoi polityky ta ikh analizu [Sources of financial resources of the enterprise: modern aspects of accounting policy and their analysis]. *International Scientific Journal "Internauka". Series: "Economic Sciences"*, (14). https://doi.org/10.25313/2520-

CC BY

2294-2023-14-9543

6. Pryimak, S. V., Kravets, M. B. (2023). Oblikovo-analitychne zabezpechennia upravlinnia finansovymy rezultatamy u farmatsevtychnomu biznesi [Accounting and analytical support for managing financial results in the pharmaceutical business]. *Financial Space*, (4), 95–105. http://fp.lnu.edu.ua/index.php/fp/issue/ view/54

7. Opendatabot: Open Data Platform (2026). Retrieved August14, 2026, from https://opendatabot.ua [in Ukrainian].

8. Pryimak, S. V. (2021). *Finansovyi analiz. Praktykum* [Financial analysis. Practical guide] (Educational manual). Liha-Pres.

9. Shevtsiv, L. Yu. (2022). *Upravlinskyi oblik* [Management accounting] (Educational manual). Rastr-7.

10. Official website of BAS Business Automation Software in Ukraine (2026). Retrieved August 16, 2026, from https://bas-soft.eu [in Ukrainian].

11. YouControl Analytical System (2026). Retrieved August 19, 2026, from https://youcontrol.com.ua [in Ukrainian].

Дата надходження статті: 20.08.2026
Дата прийняття статті: 10.09.2026
Дата публікації статті: 30.09.2026