

стратегії будь який суб'єкт аграрного бізнесу може вибрати один із кількох напрямків дій, що називаються стратегічними альтернативами.

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HISTORY OF ESTABLISHMENT AND DEVELOPMENT OF ANALYSIS OF ECONOMIC ACTIVITY

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Economic analysis, like any other science, has a history of development. It is inextricably linked with the state of the economy of a particular formation. All the changes that have taken place have been the result of the improvement of economic relations and the development of economic science in general.

The emergence and development of business analysis is associated with the emergence and development of accounting and management science. According to scholars [3, 6], "Treatise on Accounts and Records" by Luca Pacioli is the basis not only of accounting but also of financial

analysis.

The ancestor of systematic analysis at the enterprise level is considered to be the French scientist Jacques Savary (XVII century), who introduced the concept of synthetic and analytical accounting. His ideas were deepened in the XIX century by the Italian Giuseppe Cerboni.

Significant theoretical and practical development of microeconomic analysis was in the era of market relations, ie in the second half of the XIX century, and its separation into a special field of knowledge occurred in the first half of XX century.

The formation of AGD is due, firstly, to the need to meet the practical need for it, which arose in connection with the development of productive forces, improving production relations, expanding production, and secondly - with the development of economics in general.

The analysis of economic activity was formed as a result of differentiation of economic sciences. As a result, it became the most important means of managing the economy of the enterprise, identifying reserves to improve the efficiency of its activities.

In the history of formation and development of the analysis of economic activity scientists [1-7] allocate four stages:

- And - from the beginning of the XIX century. before the October Revolution of 1917;

- II - from the October Revolution to the Second World War (1917–1941 pp.);

- III - war and post-war periods (1941–1991 pp.);

- IV - from the beginning of political independence to the present day (from 1991 to the present).

Currently, during the analysis of economic activity, much attention is paid to improving the methodology and tools of analytical research. Economic-mathematical methods and models, heuristic methods, functional-cost analysis, SWOT-analysis, margin analysis, etc. are more widely used.

In the Republic of Belarus, the creation and development of its school of economic analysis is associated with Doctor of Economics, Professor N. Dembinska (in the 70s of the XX century). Currently, a significant contribution to the development of AGD is made by such well-known economists as G. Savitska, V. Strazhev, L. Kravchenko, D. Pankov, L. Ermolovich [4-6].

In general, economic analysis is a system of specialized knowledge related to the study of economic development trends, scientific

substantiation of plans, management decisions, monitoring their implementation, evaluation of results, search, measurement and justification of economic reserves to improve efficiency and develop measures to their implementation.

In Ukraine, the fourth stage of development of economic analysis began with the proclamation of the Act of Independence of Ukraine by the Verkhovna Rada on August 24, 1991, which opened a new era in the history of Ukraine, and continues to this day.

This period is characterized by the transition from a command to a market economy, integration into the world economic space. Therefore, the economic analysis of this period is multi-sectoral in nature and aims to conduct a comprehensive assessment of domestic resource potential, study and justify ways to improve the welfare of citizens, structural adjustment of the economy, privatization of the economy.

Thus, today economic analysis is a system of special knowledge that allows studying, evaluating and predicting the causal links of social economic, organizational, technological, environmental, political and other phenomena and processes.

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