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ANALYSIS OF BUSINESS ACTIVITY IN THE MANAGEMENT SYSTEM

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Ключевые слова: деловая активность, эффективность, система показателей, система управления, контроллинг, производственная деятельность

Key words: business activity, efficiency, system of indicators, management system, controlling, production activity

Аннотация: Сферу деловой активности предприятия включаются процессы производства, воспроизводства и оборота. Производственная подсистема характеризуется высокой степенью влияния на производственно-хозяйственную деятельность предприятия и отражает эффективность деятельности. Анализ деловой активности в пределах системы управления позволяет обеспечить принятие актуальных управленческих решений.

Summary: The sphere of business activity of the enterprise includes the processes of production, reproduction and turnover. The production subsystem is characterized by a high degree of influence on the production and economic activities of the enterprise and reflects the efficiency of activities. Analysis of business activity within the management system allows you to ensure the adoption of relevant management decisions.

Increasing the efficiency of economic activity of each enterprise has a positive effect on the state economy, the formation of local budget revenues, the level of welfare of the population. Therefore, today there is a very important problem of determining directions for increasing the efficiency of the enterprise, among which the efficiency of production and economic activity should be the main part of developing a management project measures for the development of the enterprise. In this regard, the issue of developing a scientific base

for managing the efficiency of production and economic activity of the enterprise becomes relevant.

Due to the fact that the concept of efficiency characterizes the ratio of different aspects: result and cost (cost-effectiveness), result and goals (effectiveness), result and needs (optimality), the ratio is currently proposed to be considered as parameters of efficiency. The value of each indicator determines the degree of intensity of a certain property of the result, which is important in terms of the established purpose (goals, interests, costs).

The efficiency of production and economic activity of the enterprise should be determined in order to solve two main tasks. First, to identify and assess the level of use of particular types of costs and resources, as well as the economic efficiency of production. Secondly, for economic justification and selection of the best production and economic solutions (introduction of new equipment, technology and organization of production, labour and management, investment options, etc.) [4]. The most important characteristics of production and economic activity, such as integrity, multidimensionality, dynamism and the correlation of its various aspects are reflected in the category of efficiency.

All types of efficiency together make a synergistic efficiency of production and economic activity of the enterprise. The presented model characterizes the efficiency of production and economic activity of the enterprise as a concept that reflects an independent process in the economy of the enterprise.

The implementation of controlling of the production and economic activity of the enterprise involves the formation of a system of indicators. The presence of a reasonable system of controlled indicators is an important component of success for the organization of effective controlling, which will allow you to diagnose the current state of the enterprise and its prospects for the future objectively, determine the size and direction of change, identify growth factors, develop plans or forecasts for improving the processes of use and reproduction of resources.

In modern management theory and practice, indicators are the basis for analysis, evaluation, control of the effectiveness of the enterprise activity, because it is on their basis to make management decisions. The versatility and complexity of different characteristics of the economic condition of the enterprise determines the presence of a large number of indicators. At the same time, none of them can be universal for controlling, calculating which we could unambiguously draw a conclusion regarding the activity of the enterprise.

According to Avdey O.K., the key criteria for selecting indicators for the system are the following: compliance with targets, flexibility, logical integrity, the presence of clearly defined critical values, availability of information base for calculations, minimization of time and financial costs for calculations [1, p. 142].

Instead, I.I. Stets believes that forming a system of indicators that are considered as parameters for assessing the production and economic activity of the

enterprise should comply with the following requirements: indicators should reflect the goals within the management task; the system of indicators should reflect the functioning of key subsystems of the enterprise; suitability of the system of indicators for measuring the results of activities and implementation of corrective measures; comparability of indicators in the system; the clarity of the algorithm for calculating indicators [5, p. 187]. However, the author does not define that the indicators in the system should complement each other, not duplicate, be characterized by a high degree of analyticity and ensure effective management decisions in the future.

The implementation of controlling over production and economic activity is provided by the interaction with the management functions, as controlling supports them with information. The scheme of the forming process of the controlled indicators system of production and economic activity is presented in Fig. 1.

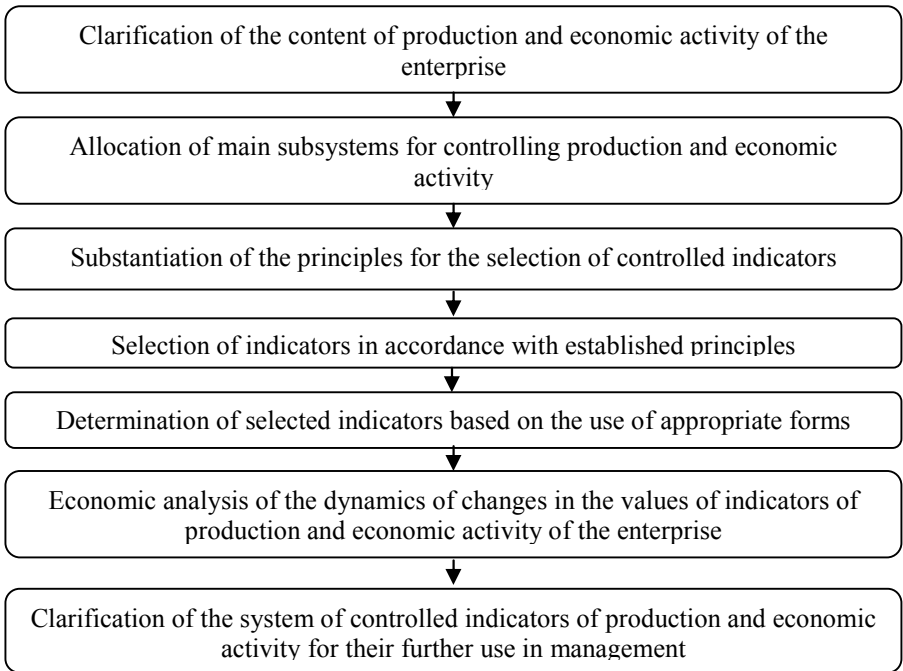


Fig. 1. The scheme of the forming process of the system of indicators for controlling the production and economic activity of the enterprise

Source: created by the authors by [7; 8]

Based on the analysis of existing approaches to the selection of systems of indicators, as well as considering the radical changes in the environment and

management structure there are basic requirements of the selection of indicators and the formation of the system of controlled indicators:

1. Indicators should reflect the efficiency of use of basic resources and the enterprise as a whole.

2. Indicators should be as simple as possible and not require significant consumption of time and resources to maintain them. It is necessary to compare the costs needed for the development and operation of this system and its usefulness in the future.

3. The number of main indicators should not be too large, because attention is distracted and there are difficulties in presenting them.

4. For each indicator the desired or recommended value of measurement and subsequent evaluation of the results should be specified.

5. A system of indicators should be calculated and submitted to management within a clearly defined timeframe.

6. Methods for calculating the system of indicators should not be changed for a long enough period to ensure their comparability.

After a thorough analysis of leading experts in the field of economic analysis and management, in particular by the frequency of use of individual indicators within each of the identified subsystems, we found that controlling production and economic activity should be based on the following partial indicators (table 1).

Table 1. Indicators for assessing the subsystems of production and economic activity of the enterprise

Subsystem name	Key indicators of the subsystem
Production subsystem	indicators that reflect the efficiency of resource use, production efficiency
Financial subsystem	indicators of liquidity, financial stability, profitability, business activity, performance of the enterprise in the capital market
Personnel subsystem	indicators of efficiency of forms and methods of work with personnel, labour activity and management of working hours, social and psychological efficiency of work with personnel
Marketing subsystem	indicators of efficiency of strategic marketing management, organization and functioning of marketing service, implementation of tactical marketing programs, functioning of marketing information system
Innovation and investment subsystem	indicators of efficiency of introduction of innovations in production and management processes, introduction onto the market of new goods or services

Source: created by the author by [2; 3; 6]

Most economists believe that the economic activity of the enterprise is a complex system that includes its own set of individual subsystems that ensure its proper functioning.

Analyzing different approaches to the allocation of the enterprise subsystems, we concluded that it is advisable to allocate the following subsystems to control the production and economic activity of the enterprise: production, financial, personnel, marketing, innovation and investment subsystems, because work performing within each of them is a main condition for enterprise surviving.

This system of indicators of production and economic activity in terms of its main subsystems is sufficiently informative and reflects all aspects of the enterprise activity for effective management with minimal resource costs.

The analysis of business activity within the management system allows to ensure the adoption of relevant management decisions regarding the search, formation and improvement of the enterprise potential in order to ensure their sustainable economic development and ensure a high level of competitiveness.

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