

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

УДК 658.018(4)

UDC 658.018(4)

O. I. Gonchar, Doctor of Economic Sciences,
Associate Professor

О. І. Гончар, д. е. н., доцент

**SCIENTIFIC AND METHODOLOGICAL BASES OF
PERFECTION ENTERPRISE CAPACITY
ASSESSMENT**

**НАУКОВО-МЕТОДИЧНІ ЗАСАДИ
УДОСКОНАЛЕННЯ ОЦІНЮВАННЯ
ПОТЕНЦІАЛУ ПІДПРИЄМСТВА**

Urgency of the research. The importance of clarifying approaches to potential assessing has occurred due to the need to substantiate decisions on potential management.

Target setting. It is expedient to assess the state and development level of enterprise industrial potential, taking into account the key factors to ensure effectiveness and efficiency of activity.

Actual scientific researches and issues analysis. The following scholars made studies on various aspects of enterprise assessment capacity: O. B. Alokhin, A. B. Brutman, A. E. Voronkova, I. M. Karapeichyk, M. V. Sharko, A. V. Cherep.

Uninvestigated parts of general matters defining. The original concept of capacity assessment is ambiguous and it is wrong to associate it only with the categories of income, profit, costs, and coefficients expressing a measure of financial performance, which takes place in the main part of the current studies.

The research objective. The objective in the article is to clarify and supplement the existing scientific approaches to enterprise economic potential assessment, to substantiate the author's specification of methods and indicators for its implementation.

The statement of basic materials. The results of studying aspects of enterprise economic potential assessment are summarized. The process of capacity assessment is defined as a solid analytical and information process of calculating the quantitative or qualitative characteristics of potential value. For this indicators adopted in economics to describe the results of the statutory activities are used.

Based on the author's definition of enterprise potential, as the ability to realize the possibility it is stated that its immediate assessment is impossible and can only be indirectly conducted via achievements and effectiveness.

Attention is drawn to the fact that capacity assessment model should include the integration of internal and external manifestations of it, the sequence of actions; It must be capable of determining the state of the problematic aspects and opportunities for further development.

It is proved that while potential assessing manager has to examine the composition and level of development of its components, as well as the impact of individual factors. The evaluation process should be carried out in such a way as to consider and identify the characteristics of all business processes, monitoring and evaluation.

Conclusions. Assessment capacity theory is at a formative stage and needs to be clarified.

The proposed method of monitoring information support and complement the assessment methods will contribute to the improvement of management capacity.

Актуальність теми дослідження. Важливість уточнення підходів до оцінювання потенціалу пов'язана із необхідністю конкретизації вихідних умов для обґрунтування рішень щодо управління потенціалом.

Постановка проблеми. Доцільним є оцінювання стану та рівня реалізації потенціалу промислового підприємства із врахуванням ключових факторів забезпечення результативності та ефективності діяльності.

Аналіз останніх досліджень і публікацій. Дослідженню різних аспектів оцінювання потенціалу підприємства, присвячено науковій праці вчених: О. Б. Альохіна, А. Б. Брутмана, А. Е. Воронкової, І. М. Карапейчика, М. В. Шарко, А. В. Череп та інших.

Виділення недосліджених частин загальної проблеми. Результатна концепція оцінювання потенціалу є неоднозначною і її неправильно пов'язувати лише із категоріями доходу, прибутку, витрат, коефіцієнтами, що виражають міру фінансової ефективності, що має місце в основній частині існуючих вчень.

Постановка завдання. Стаття покликана уточнити та доповнити існуючі наукові підходи до оцінювання економічного потенціалу підприємства, обґрунтувати авторське уточнення методів і показників для його проведено.

Виклад основного матеріалу. Узагальнено результати дослідження аспектів оцінювання економічного потенціалу підприємств. Процес оцінювання потенціалу визначено як ґрунтовний аналітико-інформаційний процес розрахунку кількісних чи якісних характеристик величини потенціалу. Для цього використовуються показники, що прийняті в економіці для характеристики результатів статутної діяльності.

Виходячи із авторського визначення змісту потенціалу підприємства, як здатності реалізувати можливість констатовано, що його безпосередня оцінка є неможливою і може здійснюватись лише опосередковано через досягнуті результати та результативність.

Звернуто увагу на те, що модель оцінювання потенціалу має передбачати інтеграцію внутрішніх і зовнішніх його проявів, послідовність дій; повинна забезпечувати можливість визначення стану, проблемних аспектів та можливостей подальшого розвитку.

Доведено, що оцінюючи потенціал, менеджеру необхідно дослідити склад і рівень розвитку його компонентів, а також вплив окремих чинників. Процес оцінювання має здійснюватися таким чином, щоб врахувати та ідентифікувати характеристики, усіх бізнес-процесів, моніторингу та оцінювання.

Висновки. Теорія оцінювання потенціалу знаходиться на стадії формування та потребує уточнень.

Запропонована методика моніторингу інформаційно-забезпечення та доповнення методів оцінювання сприятимуть удосконаленню управління потенціалом.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Keywords: *enterprise potential; assessment methods; indicators system; components; control system; optimization; management.*

Ключові слова: *потенціал підприємства; методи оцінювання; система показників; складові; система управління; оптимізація; управління.*

Urgency of the research. European integration, globalization, dynamic market environment requires improving approaches to determining the status and capabilities of enterprises in the market, evaluating their potential. Enterprise potential cost estimation makes it possible not only to determine its value, but also to justify the decision to optimize the elements, ensure efficiency and competitiveness of enterprises at both the domestic and foreign markets.

From the standpoint of modern management concepts enterprise should be considered as open polyspheric system wherein as a highlighted key activities such structural components as the production or provision of services, finance, personnel management system, the scientific division of marketing. The above aspects can be positioned as statutory activities, and the ability to pursue opportunities for their effective implementation should be defined as enterprise capacity [1, p. 193]. Herewith these specific activities are the structural element of the functional potential.

Target setting. With the use of information technology and management systems monitoring and evaluation of information on the status of the components of the enterprise potential opportunities generated by market, uncertainty and threats are the basis for management decisions on the enterprise industrial and economic activities management. All this: assessment of status and level of enterprise industrial potential development should be based on key factors to ensure the effectiveness and efficiency, characterizes the value of enterprise potential amount competent defining.

Actual scientific researches and issues analysis. Various aspects of the methodology for assessing enterprise economic potential is the research subject of many scientists: O. B. Alokhin, A. B. Brutman, A. E. Voronkova, I. M. Karapeichyk, M. V. Sharko, A. V. Cherep. Nevertheless the original concept of capacity assessment is ambiguous and it is wrong to associate it only with the categories of income, profit, costs, and coefficients expressing a measure of financial performance, which takes place in the main part of the current studies.

Uninvestigated parts of general matters defining. Given the significant uncertainty and the dynamism of the market situation, the relevance of the research issues of scientific approaches to evaluation capacity requires further scientific developments regarding: a) the formation of scientific and methodological aspects of the analysis creating industrial enterprise capacity assessment system; b) development of theoretical and methodological issues of industrial enterprise capacity assessment system and their components; c) substantiation of criterion basis for selecting an effective enterprise capacity assessment system.

The research objective. The aim of the article is to summarize and clarify the existing scientific approaches to the assessment of the economic potential, as well its content and components for evaluation and clarification of the author's methods and indicators for its implementation.

The statement of basic materials. In the context of assessment conceptual apparatus development, it is necessary, first of all, to discover the essence of the capacity assessment process. In our opinion, it should be defined as a solid analytical and information process of determining quantitative or qualitative level (value) of potential, which are measured by indicators are adopted in economics to describe the results of enterprise statutory activities.

However, in this context, it should be noted that based on the author's determination of enterprise potential, as the ability to realize the possibilities [2], a direct assessment is not possible and can only be done indirectly through the achievements and effectiveness. In addition, it should be borne in mind that, relatively correct can only be implementation potential evaluation, since evaluation is carried out according to (reporting) period that occurred in the past. Potential development evaluation will have a low probability (prediction), so can perfectly characterize a marginal enterprise opportunities, the implementation of which involves significant uncertainties.

Enterprise capacity assessment process model should include the integration of internal and external potential manifestations, sequence and combination of their types. It should provide an opportunity to identify the state, problematic aspects and development possibilities.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Assessing the potential of the company it is necessary to study the composition and development level of its components, as well as the impact of certain internal and external factors. The evaluation process should be carried out so that the characteristics needed for the normal functioning of business processes, monitoring and direct assessment be taken into account and clearly identified.

An important element in the development of assessment methods is to identify the basic principles that define the rules, which form a methodical approach to the evaluation of enterprise potential. The main ones are: assessment accuracy (the precise definition of the object parameter estimation), estimation certainty (clear definition of the object evaluation parameters), evaluation simplicity (determination of a simplified set of input parameters that define the final result), assessment informativeness (accurate reflection of the object state); target orientation (the process is carried out in accordance with the intended purpose and user requests of the initial results); systematic evaluation (assessment of each of the elements of enterprise innovation potential as a complex economic system in conjunction with each other and with the environment); availability and reliability of the information source (focus on the basic forms of financial statements); implementation in time evaluation (assessment process involves the definition of a retrospective, current enterprise innovation potential state and forecast its development).

To ensure an integrated approach to creating mechanism of enterprise potential assessing system, the company the following steps of monitoring information management system for the research potential of the enterprise are proposed:

Step 1. Diagnosis of the existing information management system to identify its state and determining the degree of compliance with management needs; after completion of diagnostics opinion on the direct information support system for process control is formed and the degree of compliance with the desired state defined.

Step 2: Building general system of assessment process information support that would meet the information needs on the justification of administrative decisions in order to maintain enterprise stability and its high competitive level. When modelling information support system three basic modelling principles are used: 1) functional decomposition principle where any business process can be viewed as a set of elementary functions; 2) contextual diagram principle suggests that modelling begins with making diagrams, on which system (modelling object) is given by a single unit; 3) the principle of limited complexity, that is, each of the considered business process is broken down into simpler operations, actions, elementary functions.

Stage 3. Implementation and adaptation of the created information system in the process of making management decisions for the enterprise while controlling the switching mechanism, which is understood as a system combination of control functions with elements assessment processes and, in general, enterprise capacity..

In today's dynamic environment, while expanding potential markets, the range of counterparties and contact audiences, enterprise potential state and level measurement, its competitiveness require development of an adequate assessment system, which is based on the system and situational approach, considering all these factors.

Enterprise potential assessment requires compliance with certain conditions. Given the complex hierarchical relationships between elements of enterprise potential, an integral component of its assessment should take into account all the conditions and factors of formation and development.

Thus, a key step in assessing is to determine the goals and objectives of its conducting. Objectives govern peculiarities of the next steps of this procedure. The authors of most of the existing research methods consider diagnosis, monitoring and detailed analysis of the enterprise potential as the main objectives of assessment [3; 4; 5]. However, specification of methodology for total enterprise potential assessment is insufficient.

A detailed evaluation of all elements of enterprise potential is conducted irregularly, since it is quite a time-consuming process and requires complete and comprehensive information. In addition, the diagnostic approach can be applied in when assessing both proper capacities and for the analysis of competitors' capabilities, as is done with limited access to internal and external information resources. However, this assessment makes it possible to position both potential and the enterprise itself in the

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

market. And monitoring as assessment type provides fixing enterprise condition in time and analysis of its development trends.

Another important aspect of evaluation is identifying assessment scope. This activity envisages establishment of detalization level and assessment elements and indicators. Since enterprise potential evaluation can be conducted for both internal and external needs, to meet the requirements of the interested parties in assessing, consequently, the interpretation of the results, comparing them with the expected data will be individual for each enterprise.

It is important to establish an assessment indicators system, the level of which determines the state of the object of study. The majority of the authors [6] in their choice propose the use of expert research methods, the advantage of which is its simplicity, the ability to assess qualitative characteristics of parameters used under limited information condition. However, they have inherent disadvantages, namely, high probability of subjective expert opinions, experts incompetence risk, the complexity of the survey procedure. It should be borne in mind that enterprise potential is a complex system, rather difficult to formalize. Along with the logical and the economics and mathematical methods it requires using an expert estimation procedure.

Most scholars choose an integrated indicator of enterprise potential as a resultant indicator. The only difference is in calculation methods. The most frequently used ones are: the calculation of the arithmetic mean [4] and the geometric mean [6] relative performance; the amount of private indicators, taking into account their significance. Reduction of private indicators to generalizing allows to make a comprehensive comparison of the conditions, use and enterprise development potential in time, to make a comparison with competitors, and the like. On the other hand, private indicators are quite heterogeneous and their aggregation can significantly distort the information about the real state of the enterprise potential. At the same time, the existence of the integral index does not contradict the existence of particular indicators. The need for their calculation is determined by the tasks that are put in the evaluation of specific economic system potential.

The result of the inspection conducted by the theoretical and methodological approaches and developments is the systematization and classification of methods and approaches to enterprise potential evaluation (Fig. 1).

In general, the totality of existing assessment methods are systematized and grouped in certain areas, which contributed to the formation of methodological base and simplify the process of selecting the optimal evaluation method. The results of evaluation are used to select and justify the investment and innovation projects, ensuring property rights, credit, etc.

Based on the assessment criteria			
profitable (productive)	The assessment is based on the calculation of the expected results of the use of evaluation object (Expected income)	By time factor	Evaluation based on past performance indicators (Expenses)
Costly (property)	The assessment is based on the calculation of expenses amount on the formation and implementation of the evaluation object		Assessment based on present indicators (compared with analogues)
Comparative (expendable and productive)	The assessment is based on a comparison with analogues, for which reliable information is available		Assessment based on the expected future results (Expected results)
By assessment depth		By measurers of performance indicators	
Detailed	Assessment based on a detailed analysis of the internal environment possessing a full and comprehensive information	When assessing the following indicators are use:	
Diagnostic	assessment based on limited and available parameters for both internal and external analysts	– in a natural (Conditional natural) expression	
		– in value terms	
		– in point expression	
		– by assessment in ranks *	

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

Continuation of Figure 1

By evaluation results presentation form		By capacity building level	
Assessment based on particular indicators	Potential realization state and the level is estimated by the main development directions	Potential assessment:	
		level	potential
Assessment on the basis of an integrated indicator	Conclusion on potential condition and implementation is carried out based on the summary indicator	– resource; – industrial; – economic; – institutional	– resource; – industrial; – market; – total
Assessment based on indicators system	Conclusion on potential level is formulated based on branched system of indicators		
By the nature of the basic evaluation parameters *		By way of obtaining evaluation	
Economic	On a base of financial indexes of enterprise	Object	
Non economic	On the basis of social, environmental and intangible indicators	Comparative	
		Expert	
Complex	combining financial and non-financial indicators	Model Building *	
		Graphic-Analytical *	
By assessment model presentation form *		By assessment direction	
Statistical	Assessment is carried out on the basis of the report and statistical research methods, observations, groupings, etc.	Assessment of external (macro, meso) factors	
Economic and mathematical	Assessment is carried out on the basis of descriptive, predictive and normative and other economic and mathematical models	Assessment of internal (micro) factors	
Mathematical	Assessment is carried out by means of integral, differential, logarithmic, and other types of analysis	Comprehensive assessment of internal and external factors	

Fig. 1. Methods of assessing enterprise potential
* systematized and supplemented by the author

Three methodological approaches to enterprise economic potential assessment are developed in the modern economic theory: income (efficient), cost, market (comparative). Cash flows that are generated in the form of net income and other financial and economic results of the valuation of land, movable and immovable property, labour potential, intangible resources and business processes lie on the basis of economic potential valuation. [2; 6].

The first methodological approaches to the assessment and strategic management of industrial potential were formed by Voronkova A. E. [3, p. 63] and developed in the context of the formation mechanism of the use of enterprise economic potential by Lapin E. V. [4, p. 108-109]. Development of economic assessment as elements of enterprise potential, and the total value is reflected in the collective work by Fedonin O., Repina I. M., Oleksyuk O. I. [6], further development of this issue is found in studies made by Kozik V. V. [5], and others.

All authors consider the main objective of enterprise potential valuation as getting the results to inform management decisions on enterprise potential formation, ensuring its competitiveness, intensify innovation and investment processes as well as its development. However, scientific-methodological and practical issues of enterprise potential assessment under conditions of multiproduct manufacturing remain unresolved.

Conclusions. Summarizing the existing concepts and methodological approaches, it should be noted that enterprise capacity assessment theory is in its development stage. Thus, there is no agreement on its basic concepts yet, sufficient scientific ideas and technical approaches has not been accumulated, an adequate level of clarity of ideas and the validity of the evaluation process used in methods and techniques evaluation has not been achieved. The consequence of this is the lack of validity, objectivity and accuracy of the company's economic potential assessments itself.

УПРАВЛІННЯ ПІДПРИЄМСТВОМ

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Received for publication 26.01.2017

Бібліографічний опис для цитування :

Gonchar, O. I. Scientific and methodical bases of perfection enterprise capacity assessment / O. I. Gonchar // Науковий вісник Полісся. – 2017. - № 1 (9), ч. 2. – С. 134-139.