1. Introduction

The current environment in which enterprises operate is difficult to predict and very volatile. The last decade demonstrates the instability of the economic situation in Ukraine, increasing uncertainty of the external environment, and the presence of multiple causes of risks in the activities of enterprises of various industries and forms of ownership. Moreover, the emergence of new factors (for example, quarantine restrictions imposed in hundreds of countries have led to a decline in the business activity of a significant part of enterprises) affects the efficiency of their activities, including management. Therefore, each enterprise needs to study and improve its management system, which, in turn, is the basis for improving the efficiency of the enterprise.

Modern enterprises strive to be competitive, attractive to investors, profitable, able to conquer new markets. Such enterprises can be those that use the latest technologies, have an effective management system and high innovative potential.

In order to improve the efficiency of the enterprise, it is necessary to constantly assess and improve the factors on which it depends. One of such factors is management, which defines in a certain way both the economic results of the enterprise's activity and the results in which the personnel, public authorities and the population of the country are interested. That is why for a long time different approaches have been used to assess the state of management and opportunities for its improvement [1].

It is not enough to have a good organizational structure for the effective activity of an enterprise. There is also a need for a well-thought-out management system, which could serve as a reliable basis for managing the enterprise and supporting improvements. In order to ensure the effectiveness of the management system, it is necessary to take into account factors that can affect the activities of the enterprise. These factors include organizational characteristics of the enterprise, internal and external relations, competition, strategic issues and business effectiveness [2].
If an enterprise is not renewed and engaged in business activities, it will not last long. The sphere of attention and responsibility of the management includes everything that somehow affects the productivity of the enterprise and the efficiency of its activity [3].

In today's business environment a great attention in organizations is paid to the problems of efficiency, effectiveness and quality of management. The efficiency of the activity as a whole, the possibilities and dynamics of the enterprise development, as well as its investment attractiveness depend on the efficiency of management at the enterprise [4].

The quality of the entire management system depends on the quality of the structural elements of the management system. And its quality determines the position of a company in the market. Maintaining a certain level of competitiveness or improving it requires the introduction of a number of procedures aimed at improving its characteristics in the management system. Development of these procedures and ensuring their implementation are the tasks of senior management. The introduction of these procedures provides for the introduction of changes in individual or all structural elements of the management system [5].

Today it is necessary such solutions that will unite people, information and business processes to effectively manage all areas of the enterprise. The main feature of enterprise management in today's conditions is that an effective management system is, first of all, a system that can provide a rapid adaptation of the enterprise to changes in the business environment in the conditions of maximum possible satisfaction of the needs of potential customers. Receiving profit should be regarded exclusively as a result of the effective functioning of such a management system [6].

In today's market conditions, enterprises are in a state of constant competition, so to get the maximum profit there is a need to constantly improve the system of enterprise management. The work on improvement of management is carried out in stages [7]:

1) task is to find «bottlenecks» in management that reduce its efficiency;
2) specific proposals of managers, specialists, consultants and ordinary employees are identified, which can form the basis for the plan of measures to improve the management system;
3) implementation of the plan is ensured (management of implementation of developed measures depends on specific conditions and capabilities of the enterprise).

In unstable conditions, accompanied by the economic crisis and a decrease in purchasing power of buyers on the consumer market, an important aspect of the success of enterprises is the need to improve the management system and ensure its effectiveness [8].

Management systems consist of a number of interrelated elements that contribute to the continuous improvement of certain areas or individual aspects of enterprise activity (safety, quality, etc.). All these elements serve to achieve the overarching objective of the system: continuous improvement in policy, vision or value expectations. Elements of the management system can be presented as part of a strategic cycle of continuous improvement or as a process: definition – measurement – analysis – improvement – control, the main elements of which are management, empowerment and involvement of employees, risk management. These basic elements of the system should be reliable and work in harmony with each other to be effective. Each of these three elements is dependent on the others and affects the final success [9].

The relevance of the issue under study is due not only to the above, but also to the slowdown of economic development, the fall of economic dynamics in hundreds of countries. For example, in the Eurozone countries in March 2020 business activity index fell to 29.7 points from 51.6 points a month earlier, as evidenced by the statistics of research company Markit Economics. In the United States, the index was 48.3 points at the beginning of April, the lowest level in a decade. The Ukrainian economy, as an example of a developing country, is now in a «lethargic sleep». The International Monetary Fund (IMF) forecasts a decline in GDP of 7.7 % and growth of 3.6 % next year. On the other hand, the Ministry of Economy of Ukraine forecasts indicators at the level of 4.2 % and 2.4 %, respectively.

Besides, financial forecasts from the leading world analytical companies for 2020–2021 are disappointing [10]. Therefore, the object of this research is the enterprise management system with its subsystems. The results of the enterprise's activity and prospects of its successful development largely depend on its effective functioning. And the aim of research is to clarify the components of subsystems in the general management system of the enterprise taking into account modern requirements, risks, necessity of adaptation to changing market conditions. This will help managers to ensure:
- formation and functioning of such a managed system that meets the requirements of the external environment of the enterprise;
- concentrate attention on the decision of the revealed problems and more rationally use available resources of the enterprise;
- control costs both at the level of subsystems and at the level of the management system;
- minimize risks, connected with acceptance of administrative decisions.

2. Methods of research

The following research methods were used to achieve the objective:
- logical generalization and analysis in the study of literary sources on the topic of the study;
- comparative analysis – in the study of components of the enterprise management system;
- grouping – when selecting homogeneous groups on the basis of division of the management system into subsystems and when combining the investigated subsystems into private groups on the basis of their essential features;
- tabular means – at reflection of various approaches to disclosure of components of the enterprise management system.

3. Research results and discussion

There are a significant number of approaches to the interpretation of the essence of the concept of «enterprise management system», but among the different views of scientists on the definition of this concept can be distinguished two main: 1) as a system consisting of two specific subsystems: a subject and an object of management; 2) as a set of enterprise's links (services), which ensure its functioning [8].

An example of the second approach is the following variant of the enterprise management system definition:
it is a set of all enterprise services, all subsystems and communications between them, as well as processes ensuring enterprise functioning [11].

The enterprise management system consists of a complex of interrelated subsystems, which can be assessed by specific indicators, as well as determine their impact on the overall efficiency of the entire system. It makes it possible to evaluate the enterprise management system in a complex and to build it flexibly and efficiently [4]. However, it should be taken into account that the structure of the enterprise management system and the weight of each of its subsystems will vary depending on:

- changes in the external and internal environment;
- strategic goals;
- level of use of modern technologies, including in management activities;
- results of financial and economic activities;
- various risks, which always accompany any economic activity and other factors.

Having considered and compared the points of view of the group of scientists on revealing the issues of structural elements of the enterprise management system (Table 1), one can draw the following conclusions:

- approaches of scientists to the allocation of subsystems within the management system of the enterprise differ significantly, which indicates the lack of a common vision of the formation of the structure of the management system and its improvement;
- change in factors (external and internal) and conditions of functioning of the enterprise assumes an objective need to improve the management system based on changes in its structure or strengthening the role of individual subsystems (among those used in the enterprise) during a specific period. For example, it is important to include risk management subsystem in the enterprise management system.

### Table 1

<table>
<thead>
<tr>
<th>Source</th>
<th>Subsystem</th>
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<tbody>
<tr>
<td>[7]</td>
<td>Management, financial, operating, marketing, information, logistics, innovation, investment</td>
</tr>
<tr>
<td>[8]</td>
<td>Industrial, financial-economic, social, marketing, innovative</td>
</tr>
<tr>
<td>[12]</td>
<td>Target, security, functional, control, scientific and methodological, external environment of the control system</td>
</tr>
<tr>
<td>[13]</td>
<td>Technical, technological, organizational, economic, social</td>
</tr>
<tr>
<td>[14]</td>
<td>Information and communication technologies, strategic planning and development, marketing, functional, motivational, controlling</td>
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Note: * – compiled by the author based on sources [7, 8, 12–14]

In developed countries, management of business risks has long been an integral part of the enterprise management system. This is due to the fact that a detailed analysis, identification, assessment and subsequent correction of the risk level are necessary in: the adoption of strategic, innovative, investment decisions, forecasting market conditions, market research, etc. The majority of large companies have in their staff a special risk manager who shares responsibility for risky decisions with other managers (marketing manager, HR manager, sales manager, etc.) [15].

In the theory and practice of risk management, risks are classified according to various attributes: the sphere of occurrence (external and internal), the duration of exposure (permanent and temporary), the possibility of elimination (systematic (market) and unsystematic (specific)), the possibility of foresight (forecasted and unpredictable) and many other attributes.

Also risks can be classified by management level [16]:

1) the first level of structuring foresees differentiation of risks into three groups:
   a) group I risks – risks that are managed by the top management of the enterprise (include financial, environmental, socio-political and industry risk groups);
   b) group II risks – sub-structural risks related to the activities of managers of the respective areas (include marketing, commercial and administrative risks);
   c) group III risks – personal risks associated with the activities of each member of the organization include qualification risks, loyalty, human resources and occupational safety;

2) the second level of structuring assumes division into groups of risks, management of which can be characterized by a set of individual methods, the structure of management organizational units and the impact on the activities of the enterprise in the field of software supply. Partial intersection of risk groups’ areas of activity at different levels is possible, connected with different objectives and time interval of risk management.

In today’s environment, the use of a management system that would include risk management in the risk management subsystem is important for the effective operation of the enterprise. In favor of such a decision say the results of a survey conducted by the American consulting firm Protinity and NC State ERM Initiative of the University of North Carolina in Rally. Within the limits of survey respondents were offered to estimate 30 macroeconomic, strategic and operating risks. More than thousand heads and directors of top management in which opinion business in 2020 will face such basic risks have taken part in survey [17]:

1) regulatory changes and controls will affect operational sustainability, products and services (i.e. regulation may affect companies’ ability to innovate and transform their business models);
2) economic conditions and their impact on growth;
3) ability to attract and retain talents;
4) organizational culture, by which companies can timely identify risks and increase their impact;
5) loyalty of clients and their content;
6) digital technologies, for implementation of which it is necessary to attract people with new skills or retrain existing ones;
7) others.

Among the main risks, most are operational in nature. This suggests that respondents still pay more attention to the operational issue than to strategic or macroeconomic risks.

The same risks are also typical for Ukrainian companies. Therefore, it is important that the enterprise management system necessarily includes a risk management subsystem. This subsystem includes identification, analysis and management of risks (minimization or neutralization of threats) in order to make the enterprise profitable and successful in the long term. It is possible to refer to the main tasks of risk management [16]:

- risk management strategy selection;
- development of a risk-adaptive regime of the enterprise activity;
organization of implementation of an adaptive regime;
creation of a risk management subsystem at the enterprise;
development of risk assessment and management methodology;
control over the implementation of the adaptive regime;
risk impact assessment;
selection and implementation of risk management methods aimed at reducing their negative impact.

It is possible to reduce the risk by managing it. Work on risk management should include the following main directions [18]:

- situation analysis and identification of possible risks (analysis);
- assessment of probable damage and making decisions aimed at its reduction (control);
- implementation of decisions made and control over their implementation (financing).

Control is exercised in various ways [19]:

- risk avoidance (the most effective and the most difficult, but possible, when there are alternative solutions);
- risk reduction (preventive activities require significant financial expenditures for technical means, organizational measures);
- risk limitation (used when the risk situation has already occurred);
- risk dispersion (separation) (as diversification of the asset portfolio).

Hence, taking into account a considerable quantity of adverse factors of external and internal environments of the enterprise, and also objective necessity of improvement of its control system for increase of competitiveness and efficiency of activity of the enterprise, it is offered to use such specified list of subsystems:

- planning;
- information;
- operating;
- marketing;
- logistic;
- commercial;
- financial;
- social;
- innovative;
- investment;
- risk management;
- controlling.

4. Conclusions

In the course of research variants of interpretation of essence of concept «control system of the enterprise» are considered and approaches of scientists to components of the given system are investigated. It should be noted that the enterprise management system is a complex of interrelated subsystems, should include: planning, information, operating, marketing, logistics, commercial, financial, social, innovative, investment, risk management, controlling and change, including new subsystems. Such a complex of subsystems should ensure the competitiveness of the enterprise in a folding and constantly changing economic environment.

In addition, it is recommended to take into account the changing role and weight of each subsystem in the overall management system of the enterprise, depending on changes in the external and internal environment, the strategic goals of the enterprise, the level of use of modern technology, various risks and the like.

Special attention is paid to the subsystem of risk management, in particular: the description of risks in the three levels of management is carried out, the main objectives of risk management and directions of work on risk management. The introduction of this subsystem will allow to increase the efficiency of both the management system itself and the results of the enterprise activity.

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