The object of research is the enterprise. The subject of research is a complex of theoretical, methodological and practical issues related to the improvement of planning as a tool of effective enterprise management. The work is directed to the generalization of theoretical provisions and the development of organizational and methodological aspects of planning, as well as the development of practical recommendations regarding the mechanism of implementation of planning at enterprises.

Among the sources for analysis when considering issues of the economic essence and content of planning were the methodological and legal foundations of legislative acts and government resolutions in the field of planning. The following research methods were used: abstract-logical, economic-statistical, system-functional analysis, analytical, balance, program-target, economic-mathematical, calculation-constructive, experimental and others. The main one was the systematic analysis of theory and practice, with the ultimate goal of developing methodological recommendations for the creation and development of the planning system at the enterprise.

The task of improving planning at the enterprise was solved in the work. Insufficient use of all types of planning affects the results of enterprises, lack of maximum efficiency. Requirements for productivity and product quality require the use of new technologies and approaches, especially in the processes of resource management and enterprise planning. Preparation of a detailed plan can help objectively assess business opportunities, trends and development of the enterprise.

The practical significance of the conducted analysis lies in the development and implementation of recommendations for improving the forms and mechanism of planning at the enterprise. The implementation of proposals regarding the methodology of implementation and functioning of planning will allow the enterprise to increase the efficiency of management based on the clear implementation of strategic goals in the system of planned indicators.

Keywords: enterprise planning, enterprise development, enterprise management, business planning.

1. Introduction

Enterprise planning is becoming mainstream as software technology has provided small and medium-sized businesses with the tools to develop multi-functional approaches to strategic planning, management, budgeting, and operational planning. Enterprise planning is transformative because it is not just a new and improved method of business planning, but rather a catalyst for change that aligns organizational resources around a common set of goals, objectives, and metrics. Planning is aimed at assessing the potential of the enterprise, defining long-term goals for achieving success in the future. It is usually necessary to carry out preliminary research for planning, which focuses mainly on marketing and financial issues.

To analyze this issue, the following tasks are set: to determine the role of planning in the strategic management of the enterprise; conduct an analysis of the main approaches to planning; to investigate the main problems that arise at the enterprise during planning.

Traditional financial planning is studied by many scientists who analyze the sources and directions of the use of financial resources of the enterprise and their balanced management [1–4]. But the issues of planning the enterprise’s activities with the allocation of business processes and facilities management mechanisms are not considered.

Most scientists consider classical planning in the form of business processes, but do not study the financial resources of the enterprise in more detail [5–7]. In addition, there is a gap between strategic and operational planning, and the management process is not directly related to the company’s development strategy. This happens because business processes are implemented separately from planning and are not related to the strategic goal of the enterprise. They believe that highly effective people must «start with a goal». This is sound advice for managers taking on enterprise planning initiatives. According to their research, a methodological approach to the planning process gives the most effective results. In addition, using the appropriate functions, it can be made even better. Lack of preparation can lead to significant losses in the financial world. This requires planning and business strategy.

Therefore, the aim of research is to generalize theoretical provisions and develop organizational and methodological
aspects of planning, as well as to develop practical recommendations regarding the mechanism of implementation of planning at enterprises.

2. Materials and Methods

The object of research is the enterprise. The subject of research is a complex of theoretical, methodological and practical issues related to the improvement of planning as a tool of effective enterprise management. When considering issues of the economic nature and content of planning, the works of world scientists, methodological and legal foundations of legislative acts and government resolutions in the field of planning were analyzed.

The following research methods were used: abstract-logical, economic-statistical, system-functional analysis, analytical, balance, program-target, economic-mathematical, calculation-constructive, experimental and others. The main one was the systematic analysis of theory and practice, with the ultimate goal of developing methodological recommendations for the creation and development of the planning system at the enterprise.

3. Results and Discussion

Strategic planning is an important first step in any comprehensive enterprise planning process because it defines the high-level goals and objectives from which everything else should flow. It establishes clear priorities, a common language, and a set of definitions that everyone can work from, and drives those priorities at every level of the enterprise’s planning process. At the strategic planning stage, a clear governance structure must be established to ensure that all subsequent actions in the process are coordinated and controlled, with clear accountability.

In recent years, business flexibility has become a new imperative. This began with the onset of the pandemic, but has since been accompanied by constant supply chain uncertainty, price fluctuations and labor disruptions. Business leaders increasingly focus on the ability of enterprise decision-makers to quickly perceive changing conditions, accurately assess the options available to them, and move quickly and decisively [8].

Many have turned to innovative budgeting methodologies, such as budgeting that is based on the premise that important factors affecting the business will change. Change is inevitable, and budgeting methodologies that easily accommodate variability can be an advantage in times of particular uncertainty.

Although budgeting and planning are not equivalent, the budgeting process provides an important framework for the bigger picture of enterprise planning. In this regard, it may be useful to spend some time early in implementing enterprise planning to consider which budgeting methodologies may be best for the enterprise in the long term.

During planning in the enterprise, the execution of tasks is important. This takes the form of monitoring the implementation of the plan, especially in relation to the key indicators identified at the strategic planning stage. To succeed in enterprise planning, businesses must develop strong reporting and analytics skills.

Enterprise planning has the potential for transformation; it should be seen as an opportunity to align day-to-day business operations and tactical decisions in terms of long-term business strategy. To support the enterprise’s end-to-end planning process, the reporting strategy must include an integrated approach to financial planning and analytics. Inputs for planning and budgeting must define objectives, and businesses must design their reporting systems to measure and monitor those same objectives, drawing operational data from the company’s ERP software and other transactional systems. Full integration between the plan, the reporting platform, and the underlying transactional data is essential to keep the entire process manageable and maintain accuracy.

Organizational change management should be made part of the process. In almost every enterprise, transformational changes will meet at least some resistance. Enterprise planning represents a shift from a fixed business-as-usual mindset to a flexible and adaptive one.

Company management must understand that organizational change management is a necessary element of a successful enterprise planning initiative. In many cases, it will be best to approach planning gradually. For example, enterprise managers may adopt a new budgeting methodology as a first step, or deploy the necessary technologies by first focusing on reporting and analytics [9].

Another approach is to deploy a certain element of planning at the enterprise within a separate division or line of business. Although this delays the benefits that the enterprise will receive from a holistic approach to planning, it can make sense as a stepping stone towards that goal.

Technology offers ample opportunities to automate processes, and enterprise planning is no exception. In fact, without software innovation, enterprise planning would probably only happen in very large companies. However, too many businesses still rely on tedious manual processes for planning and budgeting, and for collecting, collating and analyzing transaction information.

Manual processes are time-consuming and inefficient. When finance departments depend on cumbersome processes, they not only waste time, but also limit the flexibility and responsiveness of the business. Reports and analyzes created using manual processes are out of date from the moment they are published by the user. If managers need updated information, the user must go through many of the same steps again.

Manual processes also often lead to errors. If the user does not check the formulas, the resulting reports may be inaccurate. When business leaders rely on this information, the consequences of such mistakes can be significant.

Enterprise planning consists in obtaining a holistic, integrated view of the company. It follows that the information systems used for planning and budgeting, as well as reporting and analytics, must also be integrated. This includes direct connectivity to transactional systems, including ERP [10].

Successfully deploying scheduling software in an enterprise is not a trivial task. This requires the CFO office to have a strong commitment and desire to drive cultural change that has lasting strategic impact. The right technology foundation provides the foundation for success.

Appropriate software provides tools that facilitate flexible enterprise planning and modeling. Users in finance, operations and other departments of the enterprise are given the opportunity to work with data from multiple systems to improve and optimize corporate planning, financial and operational reporting. If a business is looking to achieve greater flexibility, adaptability and resilience, software can help.
Business planning and development shows how to get the most out of business growth, as well as how to deal with the different types of problems that arise along the way. All businesses go through several stages of growth, and this happens for a number of reasons, such as changes in the commercial market, increased customer demand for services or products, and an increase in the number of customers.

Business planning can be a game-changer for startups looking to raise capital to grow and scale. This convinces potential investors that the enterprise will be profitable and gives a realistic idea of what profit and when it will be achieved [11].

Business planning has significant benefits not only for new businesses. Existing businesses in the market must also adjust their business planning to adapt to new business conditions and unpredictable market changes.

Planning has advantages that make it an important part of any enterprise, namely:

1. Sets goals and benchmarks: Proper planning helps a business set realistic goals and assign a stipulated time to achieve those goals. This leads to long-term profitability. It also allows the business to set the benchmarks and key performance indicators (KPIs) needed to achieve its goals.

2. Maximizes resource allocation: A good business plan helps organize and allocate company resources effectively. It provides insight into the outcome of actions such as the opening of new divisions, recruitment of personnel, changes in production, and so on. It also helps businesses assess the financial impact of such actions.

3. Increases viability: A plan goes a long way in turning concepts into reality. Although the business plans of enterprises differ, the plans of successful companies serve as examples for new enterprises. It also helps existing businesses sell, advertise and market new products and services.

4. Help in making decisions: Running a business involves making many decisions: where to present, where to place, what to sell. A well-thought-out business plan gives the company the opportunity to predict the future and allows to find answers and solutions to problems in advance.

5. Corrects past mistakes: When businesses create plans keeping in mind the shortcomings and failures of the past, and what worked and what didn’t, it can help them save time, money and resources. Such plans, which reflect lessons learned from the past, enable businesses to avoid future mistakes.

6. Attracts investors: A business plan gives investors a deep understanding of the goals, structure and performance of the enterprise. This helps build their confidence and encourages them to invest.

Business plans are made according to business needs. There are several common types of business plans that are used by almost all existing businesses.

The startup describes the products and services that the company should produce, the market analysis of their production and the management of personnel. Often this document is accompanied by a detailed financial table so that investors can determine the viability of the new business organization.

The technical and economic plan evaluates the potential consumers of the products or services that the enterprise should produce. It also assesses the possibility of the enterprise obtaining profit or loss from its activities. This helps predict how well the product will sell in the market, the length of time it will take to achieve results, and the return on investment involved.

The expansion plan is basically drawn up when a company decides to expand its production or organizational structure. It defines the main steps and guidelines for internal or external growth. It helps the enterprise to analyze actions such as the allocation of resources to increase production, financial investments, hiring additional personnel and much more.

The operational plan is also called the annual plan. It details the day-to-day actions and strategies a business must follow to achieve its goals. It outlines the roles and responsibilities of the governing body, various departments and employees of the enterprise for the overall success of the company.

The strategic plan corresponds to the internal strategies of the enterprise and is part of the foundations of the institution. It can be accurately drawn up using a SWOT analysis, whereby strengths, weaknesses, opportunities and threats can be categorized and evaluated to develop means to optimize profits.

There is some up-front work that goes into creating a plan for your business and knowing the essentials of good business planning.

An executive summary provides a clear picture of your business’s strategies and goals right from the start. Although its value is often underestimated, it can be extremely useful in creating a reader’s first impression of your business.

A thorough description of the business eliminates the room for any ambiguity in the processes of the enterprise. The business description explains the size and structure of the enterprise, as well as its position in the market; types of products and services offered by the company. It indicates whether the company is long-established or new and promising.

A systematic market analysis helps determine the current position of the enterprise and analyzes its opportunities for future expansion. It can help in evaluating investments, promotion, marketing and distribution of products. A deep understanding of the market also helps businesses to fight competition and plan for long-term success [12].

Operations and Management: Similar to purpose statement, this allows the business to explain its uniqueness to customers. Demonstrates ways in which a business can deliver better and better products at lower prices and in relatively less time.

The financial plan is the most important element of the business plan, which is primarily addressed to investors. This requires the enterprise to disclose its financial policy and market analysis. Sometimes it is also necessary to include a 5-year financial statement to show past performance and earnings. The financial plan contains current business strategies, future forecasts and the overall estimated value of the enterprise.

There are several issues to consider before starting business planning. Defining financial, demographic and achievable goals is a typical problem when writing a business plan. Some entrepreneurs struggle to write a business plan that is concise, interesting, and informative enough to demonstrate the viability of their business idea.

It is possible to optimize the business planning process by conducting research, talking to experts and working with business consultants.

Whether you run your own business or are responsible for delivering strategic performance and growth for your employer and clients, knowing the ins and outs of business planning is essential.

Whether it’s launching a new and exciting product or expanding operations, business planning is a necessity for all businesses, large and small. That is why the need for...
professionals with excellent business planning skills will never disappear. In fact, their demand is increasing as businesses pay attention to business analysis and plan to cope with fierce competition and market uncertainty.

While some are natural planners, most people have to work to develop this important skill. In addition, business planning requires an understanding of the basics of business management and knowledge of business analysis methods. In turn, this requires a working knowledge of data visualization, project management, and monitoring tools commonly used in business today.

Business planning is the development of the mission or goals of the enterprise and the determination of the strategies that will be used to achieve those goals or objectives. The process can be broad, covering all aspects of the business, or it can be specific, focusing on specific functions within the overall corporate structure.

Operational planning usually describes the day-to-day activities of an enterprise. One-off plans are developed for events and activities that occur only once (for example, one marketing campaign). Current plans include problem-solving policies, rules for specific regulations, and procedures for a step-by-step process to achieve specific goals.

Strategic plans are about why things should happen. Strategic planning includes a high-level overview of the entire business. It is the foundation of the enterprise and will determine long-term decisions.

Tactical plans about what will happen. Strategic planning is assisted by tactical planning. It outlines the tactics that the company intends to use to achieve the goals outlined in the strategic plan.

When something unexpected happens or something needs to change, contingency plans are created. In situations where change is needed, contingency planning can be helpful.

Seven steps are required to draw up a business plan:

1. **Conduct research.** If a business wants to create a viable business plan and attract investors, your information must be of the highest quality.
2. **Have a goal.** The goal should be clear. It is possible to waste your time if you don’t know why you are writing a business plan. Knowledge also involves having a target audience as to when the plan will be completed.
3. **Create a business profile.** It is designed to be fast and responsive because it needs to stick quickly in the customer’s mind as more information is provided further along the plan.
4. **Describe the enterprise in detail.** Explain the current situation at the enterprise. Details should also include patents, licenses, copyrights, and unique strengths that no one else has.
5. **Create a marketing plan in advance.** It is needed because it defines how your product or service will be communicated, delivered, and sold to customers. Be willing to change your plan for the sake of your customers.
6. **Include motivation.** which should be a compelling reason to believe that the venture will succeed under any circumstances. The mission should drive business, not just selling to make money. This mission is defined by the motivation that is stated in the business plan.
7. **Consider financing costs, operating costs and projected revenue.** Include your financial goals and detail what it takes to make the venture profitable. With proper business planning, it’s easy to start a business with support, a system and mentorship.

Thus, let’s conclude that enterprise planning and management are aimed at assessing the company’s potential and determining its long-term goals in order to make it successful. Preparing a plan can help you assess business opportunities, trends and developments in a professional and objective manner. Enterprise planning and development shows how to get the most out of business growth, as well as how to deal with the various challenges that arise along the way [13].

The practical significance of the conducted analysis lies in the development and implementation of recommendations for improving the forms and mechanism of planning at the enterprise. The implementation of proposals regarding the methodology of implementation and functioning of planning will allow the enterprise to increase the efficiency of management based on the clear implementation of strategic goals in the system of planned indicators. The provisions formulated in the article can be a basis for further scientific and practical developments in the field of planning at the enterprise.

In the conditions of martial law, planning at the enterprise has certain limitations associated with the unpredictability of economic indicators and directions of strategic development of the enterprise.

4. **Conclusions**

In the work, a theoretical and methodological justification and the development of practical recommendations regarding the organization of planning at the enterprise were made. The following provisions are substantiated:

- definition of planning at the enterprise is given as a process of substantiating and setting goals and objectives that correspond to the potential of the enterprise. This ensures its comprehensive and effective development, capitalization of competitive advantages over partners;
- methods and mechanism of forming strategies for the operation of the enterprise for the future, which take into account their complex development and allow fuller use of resource potential, are determined;
- internal and external conditions limiting the application of planning at enterprises were identified, namely: 1) insufficient methodical base; 2) lack of regulatory information; 3) lack of qualified personnel; 4) lack of financial resources, etc.;
- concept of planning at the enterprise was developed, which involves the development of a strategic plan; directions of the formation of innovations are defined and proposed: a systematic approach to innovations and increased investment in human capital; algorithm for implementing planning at the enterprise is substantiated, which includes the implementation of certain stages, at each of which specific tasks are solved.

During the analysis of the role of planning at the enterprise, objective and subjective factors of the organization of planning at the enterprise were identified, the main ones of which are:

- fragmentary character of the current planning;
- relatively low level of use when planning automated programs, etc.;
- methods and mechanism of improving planning at the enterprise, which includes a systematic approach to the planning of enterprise activities and takes into account the full use of the enterprise's production potential.
With the help of the analysis of the role of planning at the enterprise, the following results were obtained:

– assessment of the current state of current and prospective planning at the enterprise is given;
– investigated enterprises in the system of innovative development;
– methodological justification of the development of planning at the enterprise was carried out;
– planning concept was developed at the enterprise;
– substantiated scientific-methodical and practical recommendations regarding the formation of a plan at the enterprise.

**Conflict of interest**

The author declares that she has no conflict of interest in relation to this research, whether financial, personal, authorship or otherwise, that could affect the research and its results presented in this paper.

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